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EVALUATION REPORT

IRANIAN STATE RAILWAYS

BY

VERNON I. CATON,

CONTROLLER.

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## Cost of Trans-Iranian.

Mr. Poland (North and South)	9,000,000.00
German Syndicate (North)	83,506,962.00
Ulen and Co. (South)	78,518,400.90
Mr. Carroll (South)	110,000,000.00
Sjohdahl and Lindahl (North)	46,678,665.00
Kampsax (North and South)	1,919,141,676.23
Consulting Engineers Vander-Hulst, Soukouzi, Grunhut.	2,000,000.00
Bureau of Control and Comp-Gen of the Ministry	23,625,000.00
	<u>2,272,670,704.13</u>

## Purchases made by Ministry

4 Garrats-Locos	4,572,000.00
5 Beyer-Peacock Locos	2,933,200.00
12 Nohab	10,291,200.00
4 Nohab	533,600.00
274 Merchandising Wagons (Nohab)	31,416,680.00
1 Private Parlor car (King)	556,608.00
130 Wagons (Nivelles)	4,355,077.00
15 Kilometers of rails with accessories	801,000.00
40 do do	2,546,813.80
2300 Metallic Telegraph Poles	290,826.55
	<u>58,499,101.35</u>

TOTAL

## New Construction by Administration

New Line	(250,000,000.00)
Tehran-Landjan {315}	488,397,500.00
Garmsar-Chahroud {315}	<u>508,447,500.00</u>
	996,845,000.00
	<u>375,691,554.58</u>

TOTAL

TOTAL

TOTAL

## For Land

TOTAL 3,953,706,360.07

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These differences are noted between the old and the new report.

## 1- Construction Capital Expense.

Old report = 250,000,000/

New report = 139,000,000/

(The reason is that some purchases not already delivered was mentioned as a Capital Expense, decreased afterwards)

## 2- Land Value.

Old report = 375,691,554.58/

New report = 349,349,621.50/

## 3- Capital Interest-

Old report = 0

New report = 123,867,611.95/

With the above mentioned modifications the Grand Total of Trans Iranian and new lines value is:

3,990,485,577.09 or 4 Billion.

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Subject: Technical and Financial Account of Trans-Iranian.

By this report, with annexes, I have the honor to submit the technical and financial account of the construction of Trans-Iranian, prepared according to the program and instructions received; however, I have developed some few things to make it more useful, and have supplemented the account with complementary contributions and statements.

At the beginning, for more clarity, I should give some explanations.

The construction of Trans-Iranian was accomplished over a period of 13 1/2 years by diverse means and by different organizations, not at one time only and according to one plan.

1. By Engineer Poland, as Chief Engineer for the Ministry of Communications from 12 Azar, 1305 (December 3, 1926) the day Mr. Poland arrived in Tehran, until Ordibehesht, 1307.

Mr. Poland's work consisted of surveys for the railroad, of which 142.753 Kms. in the south, starting from Bandar Shahrpaur, were final, and the others preliminary, plus 85 Kms. of earthwork on the plain, not completed.

2. By the German-American Syndicate, which consisted of

(a) Consortium Allemand composed of three firms: Julius Berger, Philip Heigmann and Siemens Bau-Union who performed the work in the north and

(b) Of the American concern, Ulen and Company, who worked in the south, according to the contract of 6 Ordibehesht, 1309 (16 April, 1928) and supplementary contracts for the surveys for the ports of Bandar Shah on the Caspian Sea and Bandar Shahrpaur on the Persian Gulf, and for the project of a bridge over the Karoune river at Ahwaz

The work of the syndicate consisted of final surveys and the construction of tracks; in the north from Bandar Shah as far as Shahi 128 Kms., with the dock at Bandar Shah, and in the south from Bandar Shahrpaur as far as Andimeshk 250 Kms., with the dock at Bandar Shahrpaur, as well as the project of the bridge over the Karoune river at Ahwaz.

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The syndicate has completed its engagements except the construction of tracks by Ulen and Company in the south which has not been finished.

23 Ordibehesht, 1309- the contract with the Syndicate was canceled.

3. After that there was an interruption of the work, which was begun anew, in the south in the month of Dey, 1309 by Mr. Carroll as Chief Engineer on the part of the Ministry, and in the north in the month of Dey, 1310, by the Swedish engineer, Mr. Chodahl and Mr. Lindahl, as Chief Engineer on the part of the Ministry up to the beginning of the work of the Construction of the Trans-Iranian by Kampsax. In the south Mr. Carroll completed 250 Kms. of works of Ulen and Company and commenced the works starting from Andimeshk (Kilometer 250) toward the north as far as Kilometer 300, and in the north they started work from Klm. 128 as far as Klm. 241.500, including tunnel No. 55.

1 Ordibehesht, 1312 (21 April, 1933) the work of the construction of Trans-Iranian was passed to Consortium Kampsax, composed of 3 concerns, Kampmann; Saxild and Company; Nydquist & Holm & Saabe & Lerche who completed the Construction of Trans-Iranian according to the terms of the contract, that is to say, 1 Khordad, 1312.

It is necessary to add, that for the technical supervision of the construction of Trans-Iranian there was organized by the Ministry the Bureau of Control, and the regulation of financial accounts was effected by the Comptroller General of the Ministry of Communication that is why the cost of interests of these institutions enter into the cost of Trans-Iranian.

Equally the engagement of expert consulting engineers, Vander Hulst, Souzouk and Grunhut enter into the cost of Trans-Iranian.

Consequently, as one can see, for the work of estimating the cost of Trans-Iranian it is necessary to possess the documents since the year 1305, that is to say for more than 15 years. The result was the handling of quantities of record for these periods and I have not been able to get all the documents for the account rendered, only that of Kampsax, that is to say from Shahi (Klm. 128 north) as far as Andimeshk (Klm. 250 south) and these documents and data are not complete. However, thanks to the very fine cooperation of Kampsax, I used the books of the Comptroller of Kampsax, but concerning the time of Mr. Poland, of the German-American Syndicate, and Mr. Carroll the documents are missing, and the documents of Engineer Chodahl and Lindahl exist partially, that is why for these parts of Trans-Iranian I have been able to rprofit

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from the data of my official reports of the Inspector as I had them from the start to the finish.

Consequently the details of the construction of Trans-Iranian are as follows:

First of all I shall cite length of Trans-Iranian: The distance between the axes of terminal stations, from Bandar Shah in the north to Bandar Shahrpou in the south 1385.626 Kms., of which Bandar Shah to Tehran is 461.246 Kms., and from Tehran to Bandar Shahrpou 924.380 Kms., plus the branch from Bandar Shahr station to the end of the dock on the Caspian Sea, 3.50 Kms., and from Bandar Shahrpou to the end of the dock on the Persian Gulf, 0.709 Klm. (At present these docks are being lengthened)

Besides that, there are side branches, at Klm. 7.800 from Tehran station toward Rey Station, the branch to the cement works is 3.500 Klm., and the branch from this branch to the Glycerin Factory is 0.900 Klm.; the branch to the Tehran silo is 2.235 Kms.; to the sugar factory, Varamin, 1.510 Kms.; to the sugar factory Shahzand, 1.317 Kms.; to the glass factory Tehran 0.220 Kms.; and A.I.O.C. branches at Shahr 0.293 Kms., at Tehran 0.400 Kms., at Ghom 0.780 Kms.; at Arak 2.480 Kms. and at Azna, 0.846 Kms., of which the total for A.I.O.C. is 4.799 Kms., and total for all the lateral branches of Trans-Iranian is 14.481 Kms.

Recapitulation of sums paid for the construction of Trans-Iranian until turned over to the General Administration of Exploitation:

1. Mr. Poland (north and south)	Rls.	9,000,000.00
2. Consortium Allemand	"	83,606,962.00
3. Ulen and Company	"	78,618,400.90
4. Mr. Carroll (south)	"	110,000,000.00
5. Engineers Ghodahl and Lindahl (north)	"	41,825,866.00
6. Kampsax (north and south)	"	1,918,053,411.49
7. Expert consultants Vander Hulst, Souzouki and Grunhut	"	2,000,000.00
3. Bureau of Control and Comptroller General of the Ministry	"	23,625,000.00
Total		2,266,729,640.39

To this sum of Rls. 2,266,729,640.39 it is necessary to add:

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1. The sum of orders made directly by the Ministry itself:

(a) Orders after the time of the German-American Syndicate and before the arrival of Kampsax: 15 Kms. of electro-steel rails for the south (Mr. Carroll), and the rails, Swedish metallic telegraph poles; rolling stock, etc., for the north.

This sum has not been determined by the Comptroller-General of the Ministry and Engineer Parviz Mirza Bahman is the only person who is able to give the approximate costs exactly enough, as he had connection with this matter.

(b) Rolling stock in the Kampsax period. Observation: According to instructions, the valuation of rolling stock has not been delegated to me.

2. The uncertain sums to be paid to owners for land seized remaining unpaid, consequently the recapitulation above does not include a single payment for this account.

3. The sums expended by the General Administration of Exploitation after the development of Trans-Iranian after the gradual deliveries of parts of Trans-Iranian as for example, houses constructed by the General Administration, the development of docks at Bandar Shahpour and Bandar Shah, the military wharves, etc.

4. Interest on sums borrowed by the Ministry from Banks Mellie and Felahate. The sums according to my notes are as follows.

a. From Bank Mellie.

1. 150,000,000 Rials in 1314, 1315, 1316 and 1317 at 2% interest in 1314 and at 4% for the years 1315-1317.
2. 60,000,000 Rials in 1315 at 6%.
3. 90,000,000 Rials in the year (?) at (?) %
- Total: 300,000,000 Rials.

b. From Bank Felahate.

1. 70,000,000 Rls. in 1314 at 3% for the year 1314, and for 1315 and following years at 6%.

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Total from the two Banks 370,000,000 Rials.

Other amount have been borrowed, of which I have not found the lenders in my notes. It is necessary to obtain all the exact information on this subject from the Minister of Communications.

5. The uncertain capital interests of the Government, not borrowed, invested in the construction of Trans-Iranian, (considering that this capital in reality is borrowed from the people) which, in this case, is creditor of Trans-Iranian and has the right to receive the interests.

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No. 933  
II/4/1322

SUPPLEMENT I to report concerning  
construction of Trans-Iranian.

Purchase and Inventory Department.

Subject: Estimation of cost of Trans-Iranian per kilometer.

To estimate the cost of Trans-Iranian per kilometer it is necessary to have all actual expenses.

On page 4 of my report No. 930 showed total expenses for the construction of Trans-Iranian - 2,236,729,640.39 Rls., and that mentioned sums should be included in articles 1 - 5 of observations i.e. purchases, made directly by Ministry (rolling stock, rails etc.), expenses made by General Administration of Exploitation for development of Trans-Iranian (new house constructions) and others.

After considerations with Chief Accountant Mr. Farid and calculations made the total cost of Trans-Iranian is approximately a minimum of  
2,400,000.000 Rls.

For the following calculations of cost of Trans-Iranian per kilometer I deduct from this minimum sum of 2,400,000,000 Rls., of which average price for one kilometer 2,400,000,000 : 1,388,623 = 1,728,327 Rls. reporting on principal way.

But this figure is not important because Trans-Iranian has in different parts of its length, different character, from easy to very difficult and extremely expensive and that requires calculations for each part of the same character.

As you have seen in my report I divided the entire extension of Trans-Iranian into three parts:

1. The work of the German Syndicate in the North from Bandar Shah to Shahi. For this work we have only the total cost of this area without dividing into kilometers and without distinguishing between.

- a. Railroad itself with building and
- b. Superstructure with equipment and installations.

2. Works of Mr. Poland of Ulen & Co. and Mr. Carroll in the South from Bandar Shahpour to Andimechk.

Here we have also total cost of entire extension without dividing by kilometers.

3. The works of Consortium Kampsax and partially of Swedish Engineers Messrs. Ghodahl and Lindahl in the North and Mr. Carroll in the South.

Here we have the Detailed cost of the Railroad itself with buildings and different works, for each lot and the total cost for the superstructure, which is natural (for rails, branches & traverses) also, for equipments and installations for which it is possible to extract detailed figures from the contracts.

For Kampsax work we can calculate the average cost of each kilometer for each lot.

For the following estimations I did not add expenses of Control Office, General Accounting Department of Ministry and foreign expert-specialists, they may be included afterwards.

1. WORK OF GERMAN SYNDICATE. - The Section from Bandar Shah to the end of Shahi Station - 130,250 kilometers.

Total cost of works of German Syndicate is 83,606,962.00 Rls.

There should be deducted from this sum the cost of Trans-Iranian studies from the end of Shahi Station, 931,610 at 3680 Rls. - 3,428,324.80

Deducting and dividing by 130,250 we have  
(83,606,962.00 - 3,428,324.80) ÷ 130.250 = 615,575 Rls. per Klm.

After seeing the profile at length and the same character of construction of the entire extension of German Syndicate, this average figure of 615,575 Rls. per Klm. is for us quite satisfying and there is no need at all to have the cost of each kilometer separately, furthermore we have the cost of the dock at Bandar Shahpour calculated separately.

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2. THE WORKS OF ULEN & CO. AND OF MESSRS. POLAND AND CARROLL IN THE SOUTH  
from Bandar Shahpour Dock to the end of Andimeshk Station 250,300 kilometers.

Total cost of these works consists of:

a. Works done by Mr. Poland = 9,000,000 Rls.

b. Works done by Mr. Carroll = 110,000,000 Rls. from which should be deducted cost of works in the North from Andimeshk Station, 19,084,871 Rls. consequently 110,000,000 - 19,084,871 = 90,915,129 Rls.

c. Works done by Ulen & Co. = 78,618,400.90 Rls. from which should be deducted cost of Trans-Iranian studies made by Ulen & Co, from the end of Andimeshk Station in the North, 584,827 at 3680 Rls. = 2,151,795.36 Rls.

Deducting this sum we have 78,618,400.90 - 2,151,795.36 = 76,466,605.54 Rls.

Consequently total of 9,000,000 plus 90,915,129 plus 76,466,605.54 Rls.  
= 176,381,734.54 Rls.

Dividing by 250,300 we have 704,691 Rls. per kilometer.

In this case as in the works of the Syndicate in the North after seeing the profile at length and the same character of works for the entire extension, this average figure of 704,691 Rls. is quite satisfactory and there is no necessary to have the Dock at Bandar Shahpour and of the big steel bridge at Ahwaz calculated separately.

3. WORKS OF KAMPSAX from the end of Shahi station in the North to the start of Andimeshk station in the South = 1,008,868 Kms.

Total cost of works 1. & 2. in the North and in the South calculated above is 80,178,637.20 plus 176,381,374.54 = 256,560,371.74 Rls.

Minimum total cost of Trans-Iranian is 2,400,000,000 Rls.

Consequently total cost of works between Shahi and Andimeshk is 2,400,000,000 - 256,560,371.74 = 2,143,439,628.26 Rls.

From here the average price of each kilometer of this extension is  
2,143,439,628.26 ÷ 1,008,868 = 2,124,598 Rls.

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We repeat the average price per kilometer:

1. For entire extension of Trans-Iranian = 1,728,327 Rls.

a. For the work of German Syndicate in the North = 615,575 Rls.

b. For the work of Ulen & Messrs. Poland & Carroll = 704,691 Rls.

For the work of Kampsax area = 2,124,598 Rls.

It is important for us to present the price by kilometer for each lot and each area of the same character, which is done below:

COST OF KAMPSAX WORKS PER KILOMETER. For each lot and each area of the same character.

For estimation of the cost of each kilometer for each area there should be added to the cost of each kilometer of Enterprise' works i.e. to the cost of Railroad itself (to categories A,B,C,D,E,& F.) the following figures:

1. Supplementary works, administration of groundworks etc., total of which = 135,890,284.69 Rls. which makes 134,695.50 Rls per Klm.

2. Material (rails, traverses, metal culverts, etc.) mechanical equipments and installations, total of which = 501,815,275.98 Rls. which makes 497,403.30 Rls. per kilometer.

3. Purchases made directly by Ministry and expenses of General Administration of Exploitation for development of Trans-Iranian (houses, lengthening of docks, military wharf, etc.) total cost which is 133,270,359.61 Rls. which makes 132,098.60 Rls. per kilometer.

4. Studies of the German Syndicate and Ulen & Co. by Kazvin-Hamadan and by Saveh-Nowberan, total of which is 5,580,120 Rls. which makes 5,631,059.50 Rls. per Klm.

5. Studies of Kampsax for lots between Parandak station and Mazou station total of which is 4,405,317.55 Rls. which should be distributed by these lots as follows:

a. Between Parandak and Doroud - 7,020 Rls. per Klm.

b. " Doroud and Mazou - 15,192 Rls. Per Klm.

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6. Fees of Kampsax are \$5.00 gold per meter, which is 145,524.80 Rls. per kilometer for all lots except 1 - 5, 8 and 11 in the North and 1 in the South, because these lots were partially constructed by the Ministry before Kampsax arrived.

Fees for these lots are as following

for lot 1 in the North is	11,641.98 Rls. per Klm.
" 2 "	" "
" 3 & 4 "	59,519.64 Rls. " "
" 5 "	83,406.39 " "
" 8 "	120,567.30 " "
" "	124,612.89 " "
and for lot 1 in the South is	55,536.32 Rls. per Klm.

Consequently we come to the following figures of cost of each lot.

#### COST PER KILOMETER OF LOTS IN THE NORTH.

Lot 1-2, 264,485.68 Rls.	Lot 14-2, 088,463.10 Rls.
" 2-2, 071,461.34 "	" 15-3, 010,310.70 "
" 3 & 4-2, 200,448.09 Rls.	" 16-2, 775,398.70 "
" 5-5, 328,584.80 Rls	" 17-1, 216,704.80 "
" 6-5, 191,403.30 Rls.	" 18-1, 088,704.80 " minimum
" 7-5, 853,706.90 "	" 19-1, 142,557.32 "
" 8-7, 029,855.99 " maximum	" Tehran station 1,152,206.12 Rls.
" 9-6, 407,629.10 "	" Except Building -44,231,001.12
" 10-5, 798,336.30 "	" 20-1, 210,093.45 Rls.
" 11-5, 334,653.00 "	" 21-1, 276,160.70 "
" 12-1, 714,256.10 "	" 22-1, 325,193.10 "
" 13-1, 953,032.00 "	" 23-1, 416,247.20 "

#### LOTS IN THE SOUTH.

Lot 1 -1, 340,724.64 Rls.	Lot 11 -6, 000,386.68 Rls.
" 2 -1, 403,506.20 "	" 12 -4, 279,242.28 "
" 3 -3, 606,127.23 "	" 13 -1, 832,522.00 "
" 4 -6, 366,027.08 "	" 14 -1, 270,512.10 "
" 5 -6, 006,503.78 "	" 15 -1, 715,317.10 "
" 6 -6, 662,045.75 " maximum	" 16 -1, 279,108.00 "
" 7 -4, 299,652.88 "	" 17 -1, 521,214.00 "
" 8 -5, 771,245.38 "	" 18 -1, 179,814.00 " minimum
" 9 -2, 698,917.18 "	" 19 -1, 433,952.70 "
" 10 -6, 321,877.68 "	" 20 -1, 284,987.50 "

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Here we find that the minimum cost of each kilometer is 1,088,704.80 Rls. in lot 18 in the North and the maximum cost of each kilometer is 7,029,855.99 Rls. on lot 8 in the North. The next most expensive cost is on lot 6 in the South which is 6,662,045.75 Rls.

We see that the cost per kilometer by the Greman Syndicate and by Ulen & Co. with Messrs. Poland and Carroll is least expensive: 615,575 Rls. and 704,691 Rls. respectively.

The figures cost by kilometer are calculated without adding expenses for Control Office, Accounting Department of Ministry and for expert-engineers Vander-Hulst, Souzouki and professor Grunhut which total cost is 25,625,000 Rls. and per kilometer 25,400 Rls.

As a result to have definite figures there should be included in the cost of each kilometer the sum of 25,400 Rls.

On the graph annexed the character of Trans-Iranian is clearly shown by cost per kilometer.

Annex: The Graph of cost of Trans-Iranian per kilometer.

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Purchase and Inventory Department.

Following my report No. 933 I have the honour to submit two specimens of "Graph of cost per kilometer of Trans-Iranian", with a request to annex it to my above mentioned report.

At the same time I request you to correct in this report on page 7, in two places the figure "25.400 Rls." in place of which, should be "18.453 Rls." because the cost of Control Office, General Accounting Department of Ministry and of Expert-Engineers should be distributed on entire length of Trans-Iranian except the part of Kampax.

Here I can explain that I made calculation of the cost of Trans-Iranian per kilometer without adding the expenses for Control Office, Accounting Dept. and Expert-Engineers, as is usually done, although those costs of works and General expenses are essential figures. Especially notice that I cannot add expenses of the Administration of Financial Control, which existed in Tehran and on the line, because I do not know the expenses of this administration.

To explain Control Office expenses and those of General Accounting Department of Ministry, I can say that the credit for these two Administrations was in General 2,500.000 Rls. per annum of which 1,250.000 Rls. were for Control Office and 1,250.000 Rls. for Accounting Department, but Control Office expenses never surpassed 1,000.000 Rls. and often the expended sum was between 1,000.000 Rls. and 900.000 Rls. That is why the sum of 1,000.000 Rls. should be credited for Control Office and 1,500.000 Rls. for the Accounting Department, because the remaining credit of Control Office was taken by Accounting Department for its expenses.

Consequently, cost of each kilometer of Control Office expenses is 7.384 Rls. and of General Accounting Department of Ministry 11.072 Rls.

Annex: The Graph of cost of Trans-Iranian per kilometer.

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No. 935  
1774/1322

SUPPLEMENT II to report No. 930 concerning  
construction of Trans-Iranian.

Purchase and Inventory Department.

Subject: Correlation of expenses between the works of different categories.

Correlation of expenses between works of different categories such as the grading, works of art, tunnels, buildings protection and consolidation of the whole Railroad and other different works always represent for railway construction a special interest and which characterize the Railway line. That is why I have found the necessity, as it is generally done, to make these calculations also for Trans-Iranian

For the area of Trans-Iranian between lot 5 North and lot 1 South we have the following correlation:

Category "A"-Protection and consolidation.....	10,1%
"B"-Works of Art.....	15,2%
"C"-Tunnels.....	45,7%
"D"-Buildings.....	7,0%
"E"-Grading.....	13,5%
"F"-Different.....	8,5%
	<hr/>
	100,-%

Seeing that the Trans-Iranian line is not the same for the whole extension it is reasonable to have correlation for all spaces relatively of same character.

On page 22 of my report No. 930 I made a division of area and we have the following conclusion:

CATEGORIES

	"A"	"B"	"C"	"D"	"E"	"F"
1. The slope of Firouzkouh	10,3%	13,2%	55,5%	1,5%	10,4%	3,0%
2. Plain Bonekough-Tehran						
Ghom.....	4,9%	29,4%	0,4%	13,6%	28,2%	3,6%
3. Valley of Hebleroud.....	30,5%	21,0%	20,9%	5,2%	18,8%	3,0%
4. Undulent part, Ghom-						
Doroud.....	6,8%	24,8%	9,0%	14,2%	27,1%	18,1%
5. Ravine, Ab-I-Diz and						
Ab-I-Cesar.....	5,8%	10,5%	69,3%	0,9%	8,0%	5,5%
6. Mazou Andimeshk.....	7,7%	32,4%	17,2%	2,4%	31,4%	9,1%
7. Lot Tehran Station.....	1,4%	6,1%	0,0%	64,0%	4,6%	23,9%

We see that the plain Bonekough-Tehran-Ghom and the undulent part from Ghom to Doroud have almost similar correlation; likewise, the slope of Firuzkough and ravine of Ab-I-Diz & Ab-I-Cesar.

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No. 938.  
1/5/1322.

SUPPLEMENT III to report No. 930 concerning  
construction of Trans-Iranian

Purchase and Inventory Department.

Subject: Correction of figures of report No.930

1. On general report No. 930, on page 41 I showed the expenses of Trans -Iranian construction during the time of Engineers Chodahl and Lindahl in the North 41,825,866.00 Rls

I omitted the general expenses - 4,852,799 Rls.

Consequently expenses for the construction of Trans-Iranian during the time of Engineers Chodahl and Lindahl is 46,678,665 Rls.

Please correct it.

2. Final verification of accounts with Kampsax.

A few days ago was I at Kampsax inquiring about final verification of accounts between Ministry and Kampsax, to know about the last payment for the remaining 14,959 Klms. in view of a divergence of opinion between Ministry and Kampsax concerning exchange rate.

According to the information of Kampsax Chief Accountant this question is not yet resolved, and they are expecting an arbitration.

The same thing concerns the payment of 1,658,800 Rls. (see page 14) for the administration works of the tunnel No.36 on Lot 8 North, lot 1 South and lot 11 South (tunnel of Pojetina) half of which, according to the arrangement with Ministry should be paid in foreign currency.

Awaiting eventual arbitration, after consideration with Kampsax General Accountant, I, for the remaining 14,959 Klms. took as a base, the average cost of the preceding payment, according to which the average fee for kilometer was 145,524.8 Rls.

Consequently there remains to be paid 14.959x145.524=2,176,905.48 Rls.

In the arbitration will accept the present exchangerate of dollars the sum of 138,893,699.03 Rls. should be relatively increased.

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In that case the above mentioned sum should also be increased by 1,558,900 Rls. for the works of Kampsax administration.

Consequently total expenses of Kampsax for Trans-Iranian will be (see page 4 & 14) 1,919,141,675.23 Rls. instead of 1,918,053,411.49 Rls and the total cost of Trans-Iranian will be 2,272,070,704.13 Rls. instead of 2,200,729,040.39 Rls. (see page 4.)

Meanwhile we decided with Mr Farid the minimum cost of Trans-Iranian is 2,400,000,000 Rls.

Consequently all general figures of the report are verified and now according to my opinion there should be fixed a commission with participation of Chief Accountant, Mr Farid and Engineer Khosrow Mirza Bahman to determine the cost of Trans-Iranian, completing the figures of article 1-5 which should be included in total cost of Trans-Iranian (see page 4)

At the same time inquiries should be made from Mr Khosrow Mirza Bahman regarding the source of the following figures:

4	Garrats	-	4,572,000	Rials.
5	Peacocks	-	2,393,200	Rials.
12	Mohabs	-	10,291,200	Rials.
4	Mohabs (old machine)	-	633,000	Rials.
274	Swedish cras (Mohab)	-	31,410,080	Rials.
1	Saloon car of His Majesty (Mohab)	-	538,000	Rials.
15	Kilometers of rails with accessories	-	801,000	Rials.
130	(8) cars "Livelles" (Belgian)	-	4,355,077	Rials.

Total- 55,061,425 Rials.

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No. 939  
I/5/1322

SUPPLEMENT IV to report No. 930 concerning  
construction of Trans-Iranian.

Purchase and Inventory Department.

Subject: Cost of Hospital; Tehran Station.

On page of report No. 930 I omitted the cost of Hospital, Tehran Station; although I wanted to include toin it mechanical installations (boilers, etc.) which were in Kampsax situation together with the installations of other houses.

These days I was at Kampsax and with the kind help of Chief Accountant of Kampsax I did extract from this situation the cost of the mechanical installations of Hospital and consequently:

Construction by Enterprise Lot 18 (Panahi) - 2,421,429.14 Rls.  
145,445.65 Rls.

---

Total 2,566,874.79 Rls.

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Please write this sum on page 32.

The Hospital is constructed on account of Sanitary Service (the retention of 2% sanitation of the contractors), out of Kampsax expenses.

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I - Cement

MATERIALS.

Kampsax bought 400,420 tons cement:

100,000 Iranian cement at 650 Rls. per ton.  
96,920 from USSR price from 250 to 398 Rls. the average price for  
96,920 tons is = 266,34 per ton.  
102,500 tons from Japan at average price of lbs. 1,438 about 115 Rls.  
82,000 tons from Italy (Spolarte) at average price of lbs. 1,323 about 106 Rls.  
3,000 tons from Iran: C. Strick Co. at lbs. 1,325 about 106 Rls.  
6,000 " " Perskomp at 84.90, F.O.B. Sweden, about 80.85 Rls.  
10,000 " at lbs. 0/19/8 F.O.B. Sweden, about 80 Rls. per ton.

Cement from USSR is delivered at Bandar Shah, Japanese cement and Italian from Strick Company, delivered at Bandar Shahpour.

Here the striking difference in prices can be noticed: the Japanese cement transported about ten thousand kms. by water delivered at Bandar Shahpour cost Rls. 115; Italian cement also transported thousand of kms. cost Rls. 106 and Iranian cement F.O.B. Factory cost Rls. 650. The USSR cement delivered Bandar Shah cost Rls. 266 per ton.

Kampsax delivered 6,036,400 tons cement to New Lines Construction (AGDC) at Rls. 330 a ton = 2,652,102 (at Talehjang).

II.-Explosives

Kampsax bought:

- a) 3,095 tons of Dynamite: 300 tons of 90% - 1505 tons of 75% - 1170 tons of 60% and 120 tons 40%.
- b) 14,583,400 detonators: 13,900 No. 8 - 60,000 No. 6 and 3,400 electric detonators.
- c) 15,100,322 meters of fuse
- d) 131 tons of Iranian powder.

Price were as following:

- a) 1 ton of 90% dynamit - lbs. 73/5/0 F.O.B. lbs. 86/0/0 delivered North, lbs. 90, Delivered South, lbs. 97/2/0 and lbs. 92.

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- b) 1 ton 75% dynamite- Lbs. 67 2/0, F.O.B. Lbs. 66 delivered North, Lbs. 70 delivered South- Lbs. 72, Lbs. 73 5/0, Lbs. 88 10/0, Lbs. 61 16/0, also R.M. 793, delivered South.
- c) 1 ton 60% dynamite - Lbs. 63 delivered North, Lbs. 63, delivered South, Lbs. delivered North, Lbs. 52 19/0, Lbs. 82 18/3, - Lbs. 88.95, and R.M. 671, delivered south.
- d) 1 ton 40% dynamite Lbs. 71 18/9 delivered South.
- e) Electric detonators at Lbs. 10, Lbs. 16, and Lbs. 16 5 per 1000 pieces.
- f) Detonators No. 8 at Lbs. 2 8/1, Lbs. 2 15/0, and R.M. 1650
- g) " 6 at Lbs. 3 14/0, per 1000 pieces.
- i) Fuse at Lbs. 1 14/0, Lbs. 1 12/8, and Lbs. 1 15/0.
- k) Powder at about Rls. 400 per ton.

Kampsax delivered to New Lines construction (AGDC) 169,875 tons of 75% dynamite and 0,375 tons of 60% dynamite; 29500 meters of fuse; 18,900 detonators; 2,000 electric detonators, and 767 Kgs. of Powder.

### III - Sika

I find it interesting to show the supply to Sika:  
273,506 Kg. of sika was purchased for the sum of Rls. 3,064,386.

#### Mechanical Equipment and Fixed Installations.

As this report is being brought to a close though it is not in my charge I find it necessary in order to complete the report, to add round figures, with no details, of fixed installations and equipment Articles C.4, D-2,3,4,5, of Classification of Immovable Property of the Railway.

### I - Mechanical equipments Tehran Station.

R.M. 755,564, plus Lbs. 9,521/92 plus Rls. 595,282.42 - 2 rolling bridges =  
R.M. 79,245.

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II - Central Electric, Tehran Station =

R.M. 343,444.50 plus Rls. 367,520.00

III - Central Heating, Tehran Station =

R.M. 541,725.19 plus Lbs. 1,035/3/0 plus Rls. 973,723.00

IV - Water Softening Installations =

R.M. 109,225 plus Rls. 290,151.40

V - Electrical Works and Installations-North and South =

R.M. 143,877 plus 42,944 plus Rls. 714,917.00

VI - Installations of shops, North and South =

R.M. 145,031 plus Lbs. 6,061/14/9 plus Rls. 160,250.00

VII - Fixed Installations, North and South =

R.M. 333,031.50 plus Lbs. 53,229/5/5 plus Rls. 2,295,000.00 plus

Swiss Francs 9,110. The prices of some installations are as follows:

- 1.) Locomotive turn table - R.M. 20,932.50 plus Rls. 92,500 each for the North and Lbs. 2,343/6/0 plus transport in Iran for the South.
- 2.) Car turn table - R.M. 3,540 plus Rls. 17,800 for the North.
- 3.) Weigh - bridge - R.M. 2,900 plus Rls. 10,000 each for the North and Lbs. 331/6/0 plus transport in Iran for the South.
- 4.) Weigh - bridge enclosures - R.M. 975 plus Rls. 3,300 a pair for the North and Lbs. 35/3/0 plus transport in Iran for the South.
- 5.) R.M. 105 plus Rls. 550 each for the North and Lbs. 15/5/8 plus transport in Iran for the South.

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6.) Bumper - R.M. 130 plus Rls. 800 each for the North and Lbs. 34/14/0 plus transport for the South.

7.) Hydraulic Jack - R.M. 990 plus 2,300 each for the North and Lbs. 155/2/4 plus transport in Iran for the South.

Except that, the Oil Reservoirs (for the North) :

a.) of 300 tons-Lbs. 854/14/0 plus transport in Iran (Rls. 11,150; Rls. 15,370) plus erecting = Rls. 157,750.

b.) of 50 tons-Lbs. 132/6/0 plus transport in Iran = Rls. 1,865 plus erecting, painting, etc. enter into the price of 800 tons reservoirs.

c.) Electric pumps and Steam boilers group - Lbs. 331/12/0 plus transport in Iran = Rls. 2,940 per group.

d.) Net work of conduits for oil and for heating oil - Lbs. 1,302/0/0 plus transport in Iran = Rls. 5,410.

Therefore the total for mechanical equipments and fixed installations of Trans Iranian between Shahi and Andimeshk is: R.M. 2,506,143.19 plus Lbs. 74,876/11/4 plus Rls. 5,107,092.42 plus 42,944 plus Swiss Fr. 9,110.

#### Rolling Stock.

Equally, though rolling stock also is not in my charge, I present 1st. Detailed data concerning the last order for rolling stock from Ferrostaal, in which I have had a part, and 2nd- some other data I have in my capacity as Inspector.

#### Purchase of Rolling Stock from Ferrostaal at Essen.

The Ministry has bought from Ferrostaal - 49 locomotives 1-4-0; 16 locomotives 1-5-0; 4 passenger cars class I/II; 13 passenger cars class II/III; 10 baggage and mail cars of 2 axles; 265 box cars with brakes; 474 box cars without brakes; 51 gondola cars with brakes; 160 gondolas without brakes; 60 tank cars of 45 cubic meters capacity with brakes plus 93 tank cars 45 cubic meters capacity without brakes.

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2 I/II class passenger cars plus 4 of III class = \$ 128,630  
 Merchandise gondola car with brakes = lbs. 216 each  
 " "without brakes= lbs. 210 "

Other purchase made by German & American Syndicate.

For the North: -a) Grinding mill at R.M. 13,707.50 each delivered at Bandar Shah.  
 b) Compressor at R.M. 13,850 " "  
 c) Decauville track at R.M. 9,61 per meter " "  
 d) Equipment and tools for shops at Bandar Shah at R.M. 395,000 delivered at Bandar Shah.

For the South (Ulen and CO.)

- a) Rails at \$ 42,20 per ton delivered at Bandar Shahpour.
- b) Accessories for rails at \$ 75,00 per ton delivered at Bandar Shahpour.
- c) Cement at Rls. 172 per ton and the last purchases at Rls. 105.
- d) Steel 1940 tons for bridge over the Karoun at Ahwaz = Rls. 1,539,592 i.e. Rls. 793.40 per ton
- e) Turntable 27,40 meters = 67,156,50 Rls.
- f) Mechanical equipment for shops in Ahwaz = Rls. 1,849,901.10
- i) 25 ton railroad crane = 238,592.
- k) Crane Rls. 6,201.15
- l) Iron for Balaroud bridge 161.7 tons at \$ 78 per ton.
- m) Automobiles - Buick at Rls. 13,499, F.O.B.; Dodge at Rls. 16,444, delivered; Chevrolet at Rls. 12,200, delivered and Ford at \$ 690 delivered. The figures of prices for execution of earthwork by Ulen and Co. can be added.

Ulen and Co. paid for 1 cubic meter of embankment up 2 meters high Rls. 0.90.

From 2 to 3.5 meters high Rls. 1.00  
 3.5 meters and higher Rls. 1.50 per cubic meter.

Once more through I am not concerned, I feel obliged to confirm that the purchases of Ulen and Co. likewise of Consortium Allemand, also the construction work performed by them have been executed very cheaply, as if they had done it for themselves, and that is pointed out by the special expert, Engineer Vander Hulst in his official report to the Ministry, describing that Ulen and Co. and the Syndicate have

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been working for the Iranian Governments "for themselves".

In bringing my present to an end with these figures and data, in order not to delay longer; I omit other figures and statistical statements (I can present them later in supplements).

I can say my report of Trans-Iranian is far different from customary reports of railway construction, as you can confirm by comparing with reports of Russian railway (I have presented you two books on the subject of construction of Railways in Russia). On the other hand my report is longer and much more complete than was requested.

One very great difficulty was lack of documents for which I had to search everywhere, at Kampsax, in the Bureau of Control and in my files.

Because of new military works Kampsax has changed locality several times carrying those documents to different places and to vaults, without much attention as they had no further interest in them, Accounts books had changed locality too. It was only the amiability of Kampsax personnel that helped me very much, inspite of the fact that they were very busy urgent military works.

In the archives and rooms of the Ministry similar to vaults-dark, damp and dirty I have worked almost two weeks to look for and find documents.

In such a difficult position I have done my best, and since I was Inspector from the very beginning of Trans-Iranian and had the habit of making notes, it was possible for me to complete the task assigned to me.

On the other hand, did not receive instructions from the Ministry as to how the data should be prepared and how to divide expenses, Kampsax, as a commercial institution has selected methods convenient and least expensive for themselves and that has complicated enormously the work of the personnel of my Estimate Commission.

I will explain by an example:

Supposing one of the lost possesses 100 works of art and each one has 100 different sorts of work with various unit prices.

Although it seems very odd, Kampsax has not calculated and does not have the cost of each work of art; of each tunnel less than 300 meters long; of each building.

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The Estimate Commission was obliged to calculate the cost of each work of art. Kampsax calculated the cost of all the bridges of each lot together; of all tunnels and all buildings together, in the following manner:

Kampsax prepared a recapitulatory table for 100 works of art above mentioned by writing in vertical columns quantities of work with the same unit price, without respective calculation (multiplications) for each work of art separately, added the quantity of each column with the same unit price and then multiplied once only the total of each unit price and collected the total cost for 100 works of art together.

Therefore Kampsax made 100 additions and 100 multiplication where as the Estimate Commission had to make 100 multiplication for each of 100 works of art, i.e. was necessary to make  $100 \times 100$  or 10,000 multiplications, nearly 100 times more work. It is exactly the same in case of tunnel and buildings as mentioned above.

I draw to your attention that the order of division of work in categories is not reasonable: Kampsax calls the first category "A" works of support and protection of the railroad and the earthwork of the whole railway is in fifth place, i.e. category "E" while the essential work is the whole Railway the embankments with works of art, but the works which protect essential works are supplementary.

Kampsax does not segregate the earth excavated from cuts, and transported to embankments from that transported to dumps that is why, as you have probably noticed, I cannot show separately the volume transported from cuts to embankment and sent to dumps.

For the same reason, I cannot show the volume of borrowed earth because the unit prices of borrowed earth and earth from cuts sent to dumps are the same. In order to simplify the task, Kampsax puts together all the works of the same price.

In order to find out the volume of borrowed earth and that from cuts sent to dumps. It would be necessary to study carefully a large number of files and plans. The computation of volume from the disorderly piles of these documents, some of which are missing, would be useless work.

In the future it is necessary that the Ministry elaborate the nomenclature of work, and instructions as is done in Europe.

There are some other points which I don't mention now, but attention is called that nomenclature and instructions for making calculations and maintaining books suitable to the needs of the Ministry is the special question to arrange.

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Before ending the report, I bring to your attention that the estimate work was performed by Iranian personnel, young men few in number composed of a young Engineer and 5-6 other young men of whom three were Railway School Graduates.

The number of personnel was often incomplete and their salaries were rather low, the total before the increase in salaries according to the new law was only Rls. 5750 (one was getting Rls. 350. others, 558.50 Rls. and 1000). That total of Rls. 5750 is the salary, or even less, of an employee working in the checking section of General Administration of Construction or in the Bureau of Control, where engineers and technicians, principally foreigners are working, getting about Rls. 5000 with 40% or 50% advantage in the rate of exchange.

These young Iranian Fellows, my collaborators, have performed conscientiously this tiresome and hard work of the Estimate Commission and consequently deserve appreciation and encouragement.

For various uses; I mention the rates of exchange during the construction of Trans-Iranian.

In the beginning, during Mr. Poland's time one dollar cost Rls. 10. even 8. During the time of the Syndicate and Ulen Co. one dollar = Rls. 12.5 to 13. (For construction of docks at Bandar Shah, one dollar = Rls. 12.8) one pound sterling = Rls. 48.5 and one Reich mark = about Rls. 3. (for the purchase of rolling stock 1 R.M. = Rls. 3,062)

The official rate of the pound sterling during the period of Kampsax can be found in detail in the statement, annexe No. 9. of purchases of pound sterling by Kampsax.

In the period of Kampsax, one can count in general:

1 Lb. = Rls. 80.58 = R.M. 12.10  
R.M. 100 = Rls. 636  
1 Lb. = Rls. 16.50  
Belges 100 = 278.25

I do not have the data concerning rates of exchange in the bazaar.

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Annexes:

- No. 1 - Proces verbal of Documents delivered by Kampsax to General Exploitation Administration with respective invoices.
- No. 2 - Model of "Classification of Immovable Railway Properties" last edition 14/7/20 for the Estimate Commission.
- No. 3 - 43 boxes of documents received from Kampsax.
- No. 4 - 51 files of calculations of the works of contractors in the respective lots written in Persian.
- No. 5 - 51 files of the same calculations in French, in the rough.
- No. 6 - Map of Trans-Iranian showing surveys.
- No. 7 - The profile of Trans-Iranian, indicating the work areas of Societes and the Ministry's engineers.
- No. 8 - Statement of ordered and purchases made by Kampsax.
- No. 9 - Statement of purchases of exchange made by Kampsax.
- No. 10 - Recapitulation of works for each lot in the North. Ballast, telegraph, water supply, roads, fences and joining marks, written in French.
- No. 11 - The same in Persian.
- No. 12 - The same in French for South.
- No. 13 - The same in Persian.
- No. 14 - Statement of expenses for lots in the North and South, Sila, Chanats, service roads, in French.
- No. 15 - Same statement in Persian.
- No. 16 - Statement of calculations of average classifications for each lot in the North, in French.
- No. 17 - Same statement in Persian.
- No. 18 - Same statement for lots in the South in French.
- No. 19 - Same statement in Persian.
- No. 20 - Recapitulation of estimate of different categories of contract work for each lot in the South, in French.
- No. 21 - Same statement in Persian.
- No. 22 - Same statement for lots in North in French.
- No. 23 - Same statement in Persian.
- No. 24 - Recapitulation of order for Rolling Stock from Ferrostaal.

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**CONFIDENTIAL**SPECIFICATIONof Sums Spent by Kampsax for the Construction of Trans-Iranian.CONSTRUCTION ACCOUNTS-NORTH.Administrative Works

Sub-contractor Lot 1  
 " " 2  
 " " 4  
 " " 5  
 " " 11

Restitution of guarantees to sub-contractors working before Khordad 1312  
 Salaries and traveling expenses of workmen and employees  
 Materials  
 Wood and planks  
 Notices and various materials  
 Various implements  
 Transportation expenses  
 Rent, damages, etc.  
 Telegrams, insurance

Rials

745,450.40  
 9,894,671.52  
 7,261,539.88  
 17,230,414.35  
 2,743,122.45

919,073.65  
 2,200,183.06  
 11,211,346.80  
 1,135,535.46  
 1,829,695.55  
 47,160.12  
 1,266,789.90  
 4,761.00  
 2,744.75

Enterprises North

Svenska contract A/B  
 Balocca and Andjeolini, Lot 6 North  
 " " 7  
 G.R. Pizzagalli " 8  
 Mottura and Zaccaro " 9  
 " " 10  
 Bruder Redlich " 11  
 Societe Neca " 12  
 " Kaveche " 13  
 " Beton " 14  
 " Kelantari " 15  
 " Georgipoulos " 16  
 " Tchacot " 17

5,362,167.20  
 40,508,671.05  
 50,866,082.00  
 45,178,995.15  
 61,624,457.50  
 33,693,230.85  
 40,705,247.30  
 13,748,465.20  
 16,396,920.05  
 19,885,753.30  
 34,044,699.65  
 31,994,519.70  
 12,419,843.55

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Societe Rahsaz	Lot 18 North	7,324,208.90
" Cheba	" 19 "	8,925,667.00
" de constructions	" 29 "	1,021,243.70
Ante Pojatina	" 19 "	1,527,449.80
Societe E.C.I.T.E.	" 20 "	14,560,645.80
" "	" 21 "	17,551,217.15
" Cogeco	" 22 "	18,467,294.60
" Etca	" 23 "	18,770,793.50
Balocca and Andjeolini	Lot 6 North (maintenance)	493,271.30
" "	" 7 "	240,316.70
Pizzagalli	" 8 "	96,244.55
Mottura and Zaccheo	" 9 "	114,821.00
" "	" 10 "	94,990.85
Bruder Redlich	" 11 "	322,281.95
Special works and Work Trains		69,863,242.09
Rent of a ghanat		2,500.00
Incomplete works as Lot 11 North (To deduct)		1,300.00
Difference in exchange rates		46,122.80

Sundry

Cost of money transfers	225,443.05
Agio account	328,955.75
Russian rails (with accessories)	64,359,461.40
Polish rails (with accessories)	7,689,257.75
Wooden ties	47,372,650.82
Metal ties	19,282,755.81
Branch lines	8,609,687.00
Metal culverts	1,781,534.90
Telegraphic materials	1,477.00
Telegraph Poles	3,331,199.40
"S" Clamps	40,500.00
Metallic ventilators	2,094,367.30

Forfeited Guarantees

Asghar Zadeh, to deduct	810.00
Mesopotamia Iran Corp. Contract A-90, to deduct	500.00
Maison Udema, to deduct	30,000.00
L. Moskowice, TNK 1025, to deduct	1,000.00

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10% of administration on small costs for account of enterprises, to deduct

4,108.50

CONSTRUCTION ACCOUNT - SOUTH.

Administrative Works

Sub-contractor Lot 1 South  
Salaries and traveling expenses of workmen and employees  
Materials  
Implements  
Notices, telephone and telegrams  
Transportation expenses  
Customs, Insurance and purchase fees

2,671,169.26  
326,092.40  
2,159,990.40  
52,631.05  
34,860.79  
638,703.35  
30,894.15

Enterprises-South  
Societe Razan Lot 2 south  
Societe Balocca Lot 3 South  
" " 4 "  
" " 5 "  
" " 5 "  
" " 6 "  
" " 7 "  
" " 8 "  
" " 9 "  
" " 10 "  
" " 11 "  
" " 11 "  
" " 12 "  
" " 13 "  
" " 13 "  
" " 14 "  
" " 15 "  
" " 16 "  
" " 17 "  
Societe Colonial Belge  
Ante Pojatine  
Societe Boudaghian  
" Rah  
" Beton  
" Mircoumand  
" Rey  
" Beton  
" de construc  
tion Bastan  
and Beton

5,957,150.44  
30,232,140.25  
57,070,700.20  
52,387,310.15  
12,503,821.80  
84,738,498.80  
63,348,270.15  
71,834,083.25  
27,040,268.20  
62,537,467.85  
84,231,901.30  
2,459,342.60  
58,204,345.20  
10,818,682.90  
19,223,767.95  
11,700,870.75  
24,505,098.00  
12,489,201.85  
19,166,168.50

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Entreprice of	" 18 "	10,816,768.59
Societe Neca	" 19 "	17,601,819.35
" Irano-Younan	" 20 "	13,057,758.95
Moghtader Chefia,	" 1 "	430,122.45
TKS 7		
Tadevossian and	" 1 "	2,166,235.60
Ficher		
Industrie bedarf,	" 8 "	1,741,953.05
St. Kechvar	" 3 "	174,000.00
Balocca-Forfeit		66,027,042.60
Special works and work trains		

Sundry

Cost of money transfers	118,419.80
Payment for the spring at Chamche	36,642.05
Telegraph materials	727,262.94
Telegraph poles	1,144,785.45
Metal culverts (to deduct)	981.75
Rails	7,540,590.19
Turnouts	2,944,228.45
Metal ties	26,714,237.75
Wood ties (to deduct)	2,813,778.65
Metal ventilators	805.35
Material for pipe lines	2,882,576.05
Steel doors and windows	551,162.40
Carburet of Calcium	24,748.05
Tools, etc.	80,367.50
Sale of implements at Garmsar and Semnan (to deduct)	65,691.25
Administrative costs on various small purchases for	
account of enterprises (to deduct)	32,564.60
Expropriation from Ghahate Aliabadi	20,000.00

Tehran Station

G. Sepahi,	14,168,559.15
Societe Sofitec, Tehran Station building	44,128,137.65
L. Meliki, supplementary works	8,958,991.55
Societe Rostagni and Cabaret, 4 platforms	2,452,230.25
Purchase, inspection and check of materials	577,002.30

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Transportation, insurance, etc.	51,971.05
Notices, cost of telegrams, etc.	15,357.25
Banking expenses	5,158.50
Maison Marki and company-contract A-121, Piping for central heating	219,539.65
Irschik and Company, Thermotechnik, contract A-124, Insulation for central heating	246,089.20
Maison Marki and Company-contract A-147, Materials-sanitary installations, G.T.	389,605.00
Department of Industry-contract A-157, Purchase of marble	67,607.70
Demarvend, Actiebolaget-L.M. Ericsson, contract-A-162, Telephones and electric clocks, G.T.	313,176.25
Societe Skoda-41 door knockers-contract A-204	92,245.55
Special works	7,780,433.30
Laboratory of the customs	56,160.40
Liquidation of differences-Discounts 1312 and differences according to Remarks (todeduct)	8,018.05
Turned over by the General Administration of Customs on construction of buildings at the station (to deduct)	2,188,545.00
Hospital, Tehran Station	145,445.65
Con	
<u>Contracts for Construction Materials</u>	
Bechelt and Company metal conduits-contract A-76-2	7,625.60
M.A.N. metal bridges-contracts A-30 and 43	808,290.65
Karl Morgenstern contract A100	
Installations for softening water	1,146,573.55
Stahl-Union Export contract A-107	
Installations between Shirgah and Teheran	1,861,056.40
Witkowiec-contract A-111	
Platform sheds and 4 electric light poles	1,963,854.10
Maschinen-fabrik, Augsburg-Nuremberg, contract A-112	
2 rolling beridges, Tehran station	585,668.70
Societe Skoda Iranian, contract All6	
100 metal culverts	10,231.45
Siemens-Schukrt-werke, contract A-117	
Electrical works and installations, North line	816,291.35

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Societe Iranienne Skoda, contract A-120	2,786,351.30
5 metal bridges	
Societe Iranienne Skoda, contract A-129	2,452,162.00
2 oil reservoirs, pumps, etc.	
Fridrich Krupp, contract A-131	69,858.75
274 switch stands	
Siemens-Schukerwerke, contract A-137	1,786,598.40
Materials-Electric installations, Tehran Station	
Hahn and Kolb, Hillewerke, Dresden, contract A-138	1,230,889.25
Workshops at North Depots and Tehran	
Fridrich Krupp, contract A-140	1,646,675.05
Central Electric plant, Tehran Station	14,000.00
Supplementary works, Tehran Station	
N.V. Hazemayer, contract A-144	495,600.75
Implement-steel tanks, etc. Tehran Station	
Motor-fabrik, Darmstadt, contract A-145	307,390.25
2 Diesel assemblies, Tehran Station	
Societe Iranienne Skoda, contract A-148	832,478.85
Hoisting apparatus, cranes, rolling bridges, Tehran Station	
Maschinenfabrik, Augsburg-Nuremberg, M.A.N. contract A-149	14,831.45
Repair of metal bridge at Sorkhabad	
Ch.H. Jucho, Contract A-151	4,804,109.20
Central heating plant, Tehran Station	310,667.45
Supplementary works, contract A-151	
Siemens-Schuckertwerke, contract A-160	164,687.85
Telegraph cable and accessories	
Vereingte Eisenbahn Signalwerke, contract A-164	351,719.60
Security electrical installations, Tehran Station	
Stotch Nielsen, contract A-174	122,618.55
Cement gun	
Societe Iranienne Skoda, contract A-176	1,140,688.85
Metal bridge over Abi-Silachor	
Beuchelt, contract A-181	266.60
Accessories for metal culverts. Difference to deduct	
Societe Stahlunion Export, contract A-186	179.95
Pipe fittings-Balance	
Hahn and Colb, contract A-192	305,822.30
Mechanical Equipment, Tehran Station	

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Societe Iranienne Skoda, contract A-197	RIALS
Mechanical installation, South	2,146,692.55
Cement - Factory Iran, contract A-203	4,000,000.00
Cement - Balance of difference in price of cement	
G. Mandinian	73,349.40
Air Compressor with reservoir	275.80
Demavend A/B, contract A-221	11,506.80
Spare parts for draising-tricycles	2,299,645.65
N.V. Hazemeyer, contract A-213	84,118.10
2 Distribution Lists	602,752.00
Nordiske Kabel, Storgh Nielsen, contract A-214	57,200.00
Cable, 120 Kms.	77,650.00
Fridrich Krupp, R.Oertel, contract A-216	1,640,474.20
Diesel combination for Doroud	30,200.00
Joseph Fabian, contract A-220 and Supplement	
Coast of Arms and Iron Tablets	
Joseph Fabian, contract A-227	
32 Bumpers	
Joseph Fabian, contract A-228	
Kilometer markers	
Siemens-Gesellschaft, contract A-202	
Electrical works and installations South	
Atlas, contract A-225	
Refrigerating Installation, Tehran Station	
<u>Sundry</u>	
Police, North and South	2,826,805.10
Repair of Tunnel No.36. Lot 8 North	3,828,000.00
Complementary works, Lot 1 South	9,860,000.00
" " Lot 11 South	2,900,000.00
" " various	3,563,500.00
Surveys of Trans-Iranian	4,405,317.55
Fees of Kampsax	137,805,434.29

Total-----Rls.1,918,053,411.49

Total expenses of Kampsax for the construction of Trans-Iranian

Rls. 1,918,053,411.49

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Including purchases of exchange: Lbs. 3,982,934/08/02,5 =Rls. 318,591,094.70

All the sums cited in this list of expenses of Kampsax for the construction of Trans-Iranian, correspond with the books of the Accounting Department of Kampsax; likewise, the sum of Rials converted onto exchange, that is, into pounds sterling, except the sum to be paid for the last 14,959 kilometers at five dollars gold per linear meter, half in exchange. The question of rate of exchange of pounds sterling being under discussion up to the present time between the Ministry and Kampsax, I have taken for the moment the rate per pound as 80.5 Rls. which was used to effect the preceeding payments in 1317 and 1318. Attached, appendix No. 9. is a list of all the sums of Rials converted into pounds sterling showing the dates and rate of exchange for each sum.

To complete the sums paid for the construction of Trans-Iranian between Shahl (North) and Andimeshk (South) the object of the contract of Kampsax it is necessary to add the sums expended in the North by the Sweedish Engineers, Messieurs Chodal and Lindahl, and in the south by Mister Carroll before the arrival of Kampsax.

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Due to the fact that I could not get the complete documents concerning administrative works, neither through Kampsax, nor through Messers Chodahl and Lindahl for Lots 1-4 North, this statement includes the works of contractors from lot 5, North, Klm. 182,660 as far as Andimeeshk Km. 250.

I direct attention to the fact that, according to instructions received, the rolling stock, equipment of work-shops and depots, and the fixed installations in stations are not in my charge; that is why these figures are not shown in the following statement:

Classification of Immovable Property of the Railroad  
Last compiling 14/7/1320.

Rials.

A - Land and planning expenses

- 1- Lands belonging to the railroad
- 2- Preliminary expenses and providing plans-522 Kms.  
of surveys, performed by Kampsax.

4,405,317.00

B - Works of Art and Support

- 1- Earthwork, 17,344,104 cubic meters (excavation)
- 2- Tunnels
- 3- Budget and aqueducts
- 4- Roads, squares, gardens  
Service roads
- 5- Ballast 2,196,761.70 cubic meters
- 6- Dikes, drains, retaining walls and other  
works of support

182,835,151.22  
617,582,879.83  
206,482,205.31

11,764,747.11  
43,372,764.35

55,137,511.46  
43,707,255.31

138,074,814.72

C - Roadway

- 1- Traverses- 220,000 wooden; 1,000,960 wooden;  
380,400 metallic plus 175,100 metallic
- 2- Rails and accessories  
719 Kms. of track with accessories
- 3- Turncuts- 634 complete
- 4- Turn tables, rolling bridges, (not in my charge)

93,379,642.38

79,589,309.34  
10,953,915.45

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D - Buildings and Fixed mechanical, Installations

- 1- Dwelling houses, hospitals, schools.  
exploitation buildings
- 2- Motors of machines installed in workshops, other  
mechanical installations, petroleum, "Mazout" and  
oil reservoirs
- 3- Inside and outside electric lighting installations,  
poles, electric conduits, etc.
- 4- Water feeding and disinfection installations  
water pipes, pools.  
Purchase and seizure of springs ghanats:  
the spring at Chamche and the Aliabadi ghanat
- 5- Loading cranes, scales, etc (not in my charge)

Rials.

91,401,075.23

Not in my charge  
however, see rounded  
figures pages  
37 and 38.

56,642.05

E - Telegraph, Security signals

- 1- Telegraph and Telephone lines
  - a- Telegraph - 10,062,375.64
  - b- Telephones (and clock) = 313,176.25
- 2- Warning and indicating signals
- 3- Fences and weigh bridge enclosures
- 4- Fire Prevention installations

10,375,551.89

542,829.51

2,077,509.35

F - Miscellaneous not included in categories A,B,C,D,E,

36,274,884.46

Exploitations.

- a - Lands and planning expenses (see annex No. 6)
- 1- The seizure expenses of lands for Trans-Iranian was done  
without payment.
- 2- 522 Kms. of Kampsax surveys Rls. 4,405,317.55  
are classified in the following manner.  
a- 50 Kms. very difficult and troublesome, with  
new plans put into action at \$ 824 (gold)  
per Kms. equal to Rls. 23,072. (\$ 1 = 28 Rls).

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- 3 -

- b- 82 Kms. with completion of existing plans  
\$ 371 gold = Rls. 10, 388 per Km.
  - c- 390 Kms. with new maps of easy terrain \$  
\$ 206 gold = Rls. 7,020 per Km.
- Consequently, the average cost of Kampsax  
serveys in Rls. 8,439.30 per Km.

The following surveys were done before Kampsax arrival (see map annex No. 6).

A- First the American Engineer, Mr. Poland, made 142,753 Kms. of final survey from Bandar Shahpour toward the North in addition to the preliminary surveys in the whole stretch between Bandar Shahpour on the Persian Gulf and Bandar Shah on the Caspian Sea.

In as much as Mr. Poland paid out 9,000,000 Rls. for surveys and grading of which the grading work did not cost more than 1,000,000 Rls. Mr. Poland surveys cost about Rls. 8,000,000.

B- The German American Syndicate made final surveys from Km. 142,753 (where Mr. Poland left off) as far as the Caspian Sea in the direction indicated by the Ministry- Andimeshk, Burjerd, Malayer, Hamadan, Kazvin, Tehran, Firouzkouh, Shahi, Bandar Shah, being 1,413,076 Klm. with a branch Tehran, Saveh, Nowberan, Kil.14 to the north of Malayer, 337,858 Klm.

The total of German American Syndicate surveys is 1413,076 plus 337,853 = 1750.934 Km at Rls. 3,680 per Klm. = 6,443,437.12

It should be noted that of 1,058,860 Klm. the plan and map were made by the Syndicate by aerial map making method.

C- Considering the Governments decision to change the slope of 20% of Firouzkouh ramp between Firouzkouh and Shahi, as proposed by the syndicate, Engineer macalin has surveyed this ramp according to new instruction of the Ministry for slopes of 25%, 32% and 40% which have resulted the length of lines being respectively 135,123 and 113 Klm.

According to these surveys the ministry has definitely selected the slope of 28% and Eng. Hacklin made a final survey for this slope with 131,424 Km. length, that would cost nearly Rls. 2,300,000 i.e. Rls. 17,600 (approx) per Klm.

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Expenses for survey of the locality for the slopes of 25%, 32% and 40% were approximately Rls. 700,000

Total cost Eng. Hacklin's surveys was 3,000,000 (approx) Consequently, the Trans-Iranian surveys cost:

- 1) - Mr. Poland
  - 2) - German-American Syndicate
  - 3) - Eng. Hacklin
  - 4) - Kampsax
- Total of Trans-Iranian surveys

Rls.	8,000,000	(Approx)
"	6,443,437.12	
"	3,000,000.00	
"	4,405,317.55	
	<u>21,848,754.67</u>	

Approximately 1% of the total cost of Trans-Iranian.

Although my present report is intended only for evaluation of expenses for construction of Trans-Iranian. I feel obliged to enlarge my task and I cannot fail to direct due attention to Eng. Hacklin surveys, performed in extremely difficult and complicated locality, presenting a good solution of a difficult technical problem.

These surveys upon Firouzkouh ramp executed by Eng. Hacklin were very successful. Eng. Hacklin has chosen from a quantity of very complicated alternatives the best line and has rendered a great service to the Ministry, which at that time, was embarrassed concerning Firouzkouh ramp especially to continue without any pause the Trans-Iranian construction.

Eng. Hacklin's surveys merit being shown in manuals for students.

In General, it should be said of the Trans-Iranian surveys that they represent a special article and deserve a special description from the technical viewpoint, as well as others; that would be very instructive and useful for both Ministry and generally.

#### B- Works of Art and Support

##### 1- Earthwork.

There was executed from the beginning of lot 5, North, as far as Andimeshk station, a distance of 953,675 Kms. 17,344,104 cubic meters of excavation work: at cost

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of 182,835,151.22 Rls. From this the average cost of a cubic meter of excavation was 10,54 Rls.

As far as the average volume of excavation per kilometer is concerned, considering that is this distance we have 82,761 Kms. of tunnels; there remains 953,675-82,761 or 870,914 Kms. of work in the open. Of the other part 82,761kms. of tunnels required nearly 3,300,000 cubic meters of excavation, of which a part is in sections requiring filling, which results in lessening the work of excavating filling materials.

Supposing that about 50% of the materials excavated from tunnel is transported to fills, the average volume of excavation per kilometer is 21,809 cubic meters.

In order to have some more reasonable figures I have divided this section into relative parts of the same character in the following manner:

- 1- Firouzkouh ramp (Lots 5-11, North) 47,355 kms. without tunnels.
- 2- Hablerood valley (Lots 12-16 North) = 79,493 Km. without tunnels.
- 3- The plain, Bonekuh- Tehran- Ghom (Lots 17-23 North) = 295,144 Kms.
- 4- Undulant part from Ghom to Doroud (Lots 20-13-south) = 282,250 kms.
- 5- The hard mountainous section the defile of Ab-I-Cesar and Ab-I-Diz as far as Mazou station (Lots 12-4 south) = 93,226 km. without tunnels.
- 6- Undulant section, Mazou- Andimeshk (Lots 3-1 south) = 56,155 kms.

For these sections, deducting length of tunnels we have the average volume per kilometer as follows:

1- Firouzkouh ramp	=	= 55,250	cubic meters
2- Hablerood valley	=	= 25,909	cubic meters
3- Plain, Bonekuh- Ghom	=	= 14,618	" "
4- Section Chom- Doroud	=	= 14,701	" "
5- Defile of Ab-I-Cesar, and Ab-I-Diz	=	= 52,341	" "
6- Mazou- Andimeshk section	=	= 17,007	" "

Classification - For Trans-Iranian there has been accepted the system according to which the soft ground excavated by shovel has 0% classification, the rocks needing boring and explosives have 100% classification and other kinds of earth are classified between 0% and 100% according to the degree of the difficulty of excavation.

This method has some defects, as requiring on engineer of experience; causing

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difference of opinions, and including its arbitrary nature and faults, and at the same time, it does not determine properly the actual volume of rock, consequently we do not know the actual volume of rock excavated for Trans-Iranian.

The average classification for each lot calculated and shown in annexes Nos. 16+18 is as follows:

North-	lot 5-52, 2%;	lot 6-59, 5%;	lot 7-62, 7%;	lot 8-55, 0%;
lot 10-77, 4%;	lot 11-39, 1%;	lot 12-40, 8%;	lot 13-57, 8%;	lot 14-38, 4%;
lot 15-36, 6%;	lot 16-50, 0%;	lot 17-25, 4%;	lot 18-15, 0%;	lot 19-15, 0%;
Teheran Station	39, 0%;	lot 20-20, 8%;	lot 21-35, 2%;	lot 22-44, 7%;
lot 23-38, 4%.				
South-	lot 1-51, 9%;	lot 2-57, 8%;	lot 3-65, 6%;	lot 4-63, 3%;
lot 5-55, 8%;	lot 6-77, 1%;	lot 7-72, 5%;	lot 8-76, 2%;	lot 9-69, 1%;
lot 10-55, 3%;	lot 11-56, 3%;	lot 12-70, 6%;	lot 13-40, 4%;	lot 13-79, 19%;
lot 14-31, 8%;	lot 15-70, 0%;	lot 16-33, 6%;	lot 17-34, 3%;	lot 18-33, 2%;
lot 19-45, 2%;	lot 20-30, 8%;			

It would be more reasonable to have the classification for parts of Trans-Iranian of a like character in the following manner according to the division

I have made hereunder:

1- Firouzkouh ramp	= 68, 81%
2- Hableroud valley	= 44, 3%
3- Plain of Bonekuh- Ghom	= 34%
4- Ghom - Doroud	= 44, 79%
5- Defile, Ab-I-Cesar and Ab-I-Diz	= 65, 8%
6- Mazou - Andimeshk	= 61, 7%

The average classification of Trans-Iranian (lots 5 North - 1 South) = is equal to 49, 8%.

2- Tunnels.

In the 51 files including calculations of works for each lot are found the data for each tunnel such as length, gross and net cost, and concerning the portals.

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The number of all Tunnels along the whole Trans-Iranian is 224, with total length of 83,712 kms. costing Rls. 622,130,232.83/

The number of tunnels from North to Tehran is 93, with total length of 23,599 km and beyond Tehran to the South 131 tunnels with total length of 60,113 kms.

The longest tunnel is the tunnel Gadook, No. 55 in the North, between km. 238,054 and km. 241,340 (The mileage starts from Bandar Shah), the highest point 22179 is equal to 2880 meters.

The cost of this tunnel complete, with portals, is Rls. 41,587,747.60  
The average cost per linear meter of Trans-Iranian tunnels is Rls. 7,431,179.  
Tunnels lying between Shahi and Andimeshk comprise 8,3% of this length.

In the North most of the tunnels 19.085 kms. are concentrated on Firouskounh ramp between Pole-Sefid and Gadook stations, in a distance of 134,525 kms. the total length of tunnels is 57,167 kms. i.e. 42,5% of that distance.

### 3- Bridges and Aqueducts.

The data concerning each work of art, its opening the mileage and the gross and net cost will be found in the 51 annexes briefs for the loss. Here I mention separately the cost of Veresk viaduct, the key for the opening of Trans-Iranian, 66,00 meters long, at km. 219,725, computing from Bandar Shah Rls. 2,412,753.41.

I also show here separately the cost of metallic bridge over Road - Shoor at km. 54,132 south of Teheran with a height of 18 meters and length 28 plus 4 x 36 plus 28 = 200 meters.

The Masonry work cost Rls. 1,361,990.36.

The metallic parts, including erection, etc. Lbs. 7,595 plus Rls. 402,468,00

The cost of this bridge = Lbs. 7,595 plus Rls. 1,744,467.36. As far as the works of art of Ulen & Co. are concerned, I can mention here separately the metallic bridge over the Kharoun at Ahwaz, with 51 spans of 20 meters = 1050 meters, which cost Rls. 6,744,433.95.

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The dock built at Bandar Shahpour by Ulen and Co. = 2,492.84 square meters, of which the dock is 108 x 9,14 = 987,12 square meters and the jetty = 301,14 x 5,00 = 1,505.70 m<sup>2</sup>.

Total - 2492.82 m<sup>2</sup>

The cost of the dock at Bandar Shahpour is Rls. 1.734.937.40

Dock at Bandar Shah

Material = \$91,950 at 1238= Rls.1,176,690 plus Rls.787,580= Rls.1,964,544.00  
Handwork " 1,322,486.60

Damages of 20/6/1308

Total

Rls 3,557,256.60

(Dollar = Rls. 12,8)

F- Note- In order to complete the data concerning the metallic bridge over Wood-Shoor of 200 meters I find it useful to add:

- 1- Weight of metallic beams is 400 tons at Lbs. 18/19/9 plus Rls. 166 per ton-
- 2- Erection, painting, trials and coating of carbolic = Rls.795.37 per ton-
- 3- Traverses Lbs. 10/11/1 plus Rls. 137 per cubic meter.

B. 4- Ballast.

Total volume on the line between lot 5 North and 1 south = 2,196,761.70 cubic met.

Total cost = Rls. 43,707,255.31.

Average cost of one cubic meter of ballast is Rls. 19.89. Particulars, volume for 1st and 2nd lift for each lot, such as crushing, gathering, transport, cost of access roads, etc., can be found in 51 files of lots and in tables Nos. 10 and 12.

B. 5a- Roads, Squares and Gardens.

Total cost Rls. 11,764,747.11

The details can be seen in the 51 files of lots and in statements annexes Nos. 10 and 12.

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Here I find it useful to mention separately the Roads around Tehran station and in the vicinity of the station-

Total cost of these Roads is Rls. 6,703,596.57 and the total length is 6,680.50 meters of which 4589 meters are of type A, according to plan No. 2554 SA; 961.50 meters of type B, and 1130 meters of type C.

Type A has no embankment, and is 30 meters wide with footpath

" B - for embankments of a width of 24 meters.

" C with a width of 20 meters with footpaths.

The cost of two bridges should be added - upper passages in the east and the west of these roads that cost Rls. 2,054,611.77.

Consequently, the total cost of roads in the vicinity of Tehran station is 6,704,596.57 plus 2,054,611.77 = Rls. 8,759,208.34.

#### B. 5b Service Roads.

Total cost of service roads is Rls. 43,372,674.35

The details can be seen in the 51 files of lots and in statements annexes Nos. 14 and 15.

I would like to mention separately the Service Roads covered by special contracts:

- 1- Hablerood valley - 94 kms. = Rls. 3,670,633.80
- 2- Sarbandar- Hablerood - 22 kms. = Rls. 509,554.80
- 3- Khorramabad - km. 390 South-70 kms. = Rls. 3,729,033.35
- 4- Mule trail in South - kms. 334 - 442 = Rls. 9,005,393.70
- 5- Enlargement of Mule trail-kms. 390-442 = Rls. 3,449,755.80

Attention is called to total expenses for Roads necessary expenses which form 3.04% of the cost of the whole Trans-Iranian.

B. 5. Dikes, drains, retaining walls and other expenses for supporting works, total cost = Rls. 138,074,814.72.

#### C. Roadway.

#### C.1. Traverses

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Kampsar purchased:

1- 110,000 wooden traverses from the Department of Industry; 15,000 pieces at Rls. 9, and 95,000 pieces Rls. 17 each = Rls. 1,750,000,

2- 1,000 impregnated wooden traverses from the Department of Industry, at Rls. 39 each = Rls. 39,037.440.

3- 110,000 traverses of Jana at 5 shillings, 11 pence each.

4- 537,500 metallic traverses with accessories, 225,000 for 150 Kms. of road in the vicinity of Bandar Shah and 312,500 for about 208 Kms. of roadway in the vicinity of Bandar Shahpour.

Of 225,000 traverses for the North, 200,000 ordinary pieces with a unit weight of 60.8 Kg. at 884.50 French francs and 24,250 pieces, with unit weight of (?) at 884.05 French francs per 1,000 Kg.

945,000 Rail clamps, unit weight 0,639 Kg. at 1,410.91 Fr. per 1000 Kg.	1000 Kg.
738,000 spacing washer No. I unit weight 0,224 Kg. at 2,249.98 Fr. per 1000 Kg.	1000 Kg.
207,000 " " " " " 0,224 Kg. " 2,249.98 Fr. per 1000 Kg.	1000 Kg.
945,000 Track bolts " " " " " 0,643 Kg. " 1,442.24 Fr. per 1000 Kg.	1000 Kg.

Total weight for North = 15,189,795 Kg. and total cost = Fr. 14,375,001.15.

Of 312,500 traverses for the South - 138,250 ordinary pieces at 472.45 Fr. per 1000 Kg. - 138,300 ordinary pieces at Lbs. 11/14 per 1000 Kg. 17,150 switch ties at Fr. 472.46 per 1000 Kg. and 20,800 switch ties at Lbs. 11/14 per 1000 Kg.

625,500 Rail clamps at Fr. Fr. 999,28/1000 Kg. plus 634,700 pieces at Lbs. 30 3/3 per 1000 Kg.

506,000 spacing washer No. I 1,838.56/1000 Kg. plus 470,350 pieces at Lbs. 45 7/9 per 1000 Kg.

146,500 " " No. II, 1,838.56/1000 Kg. plus 179,400 pieces at Lbs. 45 7/9 per 1000 Kg.

652,500 track bolts at Fr. Fr. 1,03 0.60/1000 Kg. plus 636,000 pieces at Lbs. 28/14/6 per 1000 Kg.

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Total weight for South = 21,075,554 Kg. and total cost = Fr. 5,610,078.82 plus Lbs. 143,196,448.

From all these purchases, Kampsax has turned over to the New Lines Construction (A.G.D.C.) 90,330 impregnated traverses at Rls. 39 apiece.

(d) 16 movable posts for automatic system, Type De 702 Lbs. 39/3/6 plus Rls. 60 Total Lbs. 2,257/06 plus Rls. 70,210.

I might add that Mr Carroll bought telegraph poles of drawn steel of Mancesman type.

#### E- 2- Warnings and Signal Indicators

Data for indicating signals are shown in the 51 files of lots and in statements annexes Nos. 10 and 12. Electric security installations at Tehran Station costs = R.X. 29,610 plus Rls. 78,459.30.

Total = Rls. 301,719.60

The kilometers markers cost Rls. 77,650.

#### E- 3- Enclosures and Gates

Data for enclosures are given in the 51 files of lots and in the annexes Nos. 10 and 12.

Enclosures of Tehran Station are mentioned separately.

1832,5 meters of type I of brick
1411,0 " " II
1840,0 " " III
3090,0 " " IV
1617,5 " " V
Total 10,351 meters cost Rls. 1,163,731.42.

9 pairs of gates cost at RM 975 per pair RM 8,775

E- 4- Installations against fire, donot exist, except some hand fire extinguishers which are not worth mentioning.

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It seems convenient to mention here the number of traverses used under a rail and per kilometer.

1- Under a rail of 12.5 meters length on tangents and curves, with a radius of more than 600 meters, 17 traverses.

2- On curves with a radius of less than 600 meters up to a radius of 400 meters, 13 traverses.

3- On curves with a radius of less than 400 meters, 19 traverses - Consequently, the number of traverses used on tangents in 1 Klm. is 1360.

As far as the old purchases of traverses are concerned, Ulen and Co. bought 231,146 pieces of Australian-Jarra wood traverses at 9 shillings each in place, i.e. Rls. 21,88 since at that time according to invoices, a pound cost Rls. 43,522 and the transport fee was Rls. 3.54 each. Consequently a traverse delivered at Bandar Shahpour would cost Rls. 25.42

At the same time Ulen and Co. bought 65 sets of switch traverses of Jarra wood, each set contains 43 traverses, at lbs. 37.10 in place and each set with transport, delivered at Bandar Shahpour, cost Rls. 2,003.80.

#### C. 2- Rails and Accessories

The rails purchased by Kampsax were of Russian type 11-A weighing 38,416 Kg. per meter. A rail 12.50 meters long weighs (without holes) 480,200 Kg. and with 6 holes for bolts 479,773 Kg.

Kampsax purchased rails:

1- From USSR 519 Kms. of track with accessories delivered at Bandar Shah with total weight 49,822,105 tons, at \$ 36.60 gold per 1000 Kgm. of rails and accessories together and without distinction for \$ 1,323,489.043.

According to the contract \$ 1 gold = Rls. 35.29 - Therefore, 519 Kms. of track of Russian rails and accessories cost Rls. 64,359,461.40

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The unit weights of Russian accessories are:

- 1- Splice bars of 6 holes = 16,920 KG.
- 2- Seating plates = 3,556 KG.
- 3- Bolts and nuts = 0,540 KG.
- 4- Spring washers = 0,037 KG.
- 5- Screw ring = 0,037 KG.

II- The second purchase of rails was from the Poles, 200 Kms of track delivered at Bandar Shahpour, total weight = 20,236,250 tons - total cost lbs. 216,391/5/3 plus 313,102.90 Belges = Rls. 15,229,847.94

Contrary to the conditions of purchases from the Russians, the unit prices of rails and accessories were different.

Rails - lbs. 10/11/0 per ton, splice bars and seating plates- lbs. 14/0/2 per ton, Bolts and nuts 370,00 Belges, spring washers 338,00 Belges. Screw rings 387.00 Belges per ton.

The division of total weight of Polish order, 20,236.25 tons, between rails and accessories is as follows:

Rails \* 16,149,497 tons accessories = 4,086,753 tons, i.e. 79.805% rails and 20,195% accessories. Nearly the same proportion for the Russian order: Rails,-79,516% and accessories 20,484%.

Consequently, the weight of Klm. of track type 11 A with accessories.

It should noted that the order for Polish rails was for 210 Kms., which has been executed for about 200 Kms.

Kampsax turned over from their purchases to New Lines Construction (A.G.D.C.) 11,069,373 tons of rails and accessories.

I repeat here that the Ministry itself purchased rails before Kampsax arrived, and those rails have been installed between Shahi and Andimeshk. Unfortunately, notwithstanding numerous requests from Bureau of Control, the Accounting Section of the Ministry has not cleared out the expenses, that is why we should ask for approximate but sufficiently accurate figures from the Director of the Bureau of Control, Maj. Parviz Mirza Bahman, who had relations with questions orders made by the Ministry itself.

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**C. 3-Turnouts**

Kampsax bought 634 sets of turnouts, all from Fr. Krupp at Essen 175 sets for gold marks, delivered at Bandar Shah and 459 sets for reich marks delivered at Bandar Shah and Bandar Shahpour.

The prices in Gold Marks are as follows:

- |    | Simple turnouts, 1;9, without switch stands   | Gold Marks       | Shah: |
|----|---|------------------|-------|
| 1. | " " " " " "   | 3,930            |       |
| 2. | " " " " " "   | 4,050            |       |
| 3. | " " " " " "   | 4,045            |       |
| 4. | and arrangement for installation of bolt assembly simple turnouts, 1;7, without switch stands | Gold Marks 3,850 |       |
|    | The prices in reichs marks were as follows, delivered at Bandar                               |                  |       |
| 1. | Simple turnouts, 1;7, without switch stands:  | Reich Marks      | 2,715 |
| 2. | " " " " " "   | "                | 2,800 |
| 3. | " " " " " "   | "                | 2,795 |
| 4. | " " " " " "   | "                | 2,830 |
| 5. | Crossings - Junction 1;7, double  | "                | 6,250 |
| 6. | " " " " " "   | "                | 6,400 |
| 7. | Crossing 1;3,429 and 1;4,444  | "                | 2,800 |
|    | Delivered at Bandar Shahpour:   |                  |       |
| 1. | Simple turnouts, 1;9 with switch stands   | "                | 2,225 |
| D. | - Buildings and Fixed Mechanical Installations.   |                  |       |

**D.1- Dwelling houses, hospitals, schools, exploitation buildings,**

The data and price of each building may be found in the 51 files of lots.

Here I mention separately the cost of the principal building of Teheran Station with the train shed, without conduits toward Central electric, toward Central Heating, towards water sources, without heating radiators and electric armatures = 16,219,366.20.

Hospital, Tehran Station

Hospital, Tehran Station  
Insofar as the buildings of the German-American Syndicate are concerned, the following items may be given:

- |    |   |        |            |            |
|----|---|--------|------------|------------|
| 1- | Bachelors quarters of 1 storey in Anwar | cost = | 129,390.50 | Rls.       |
| 2- | " " " 2 " "                             | " "    | =          | 287,296.00 |
| 3- | 6 dwelling houses (Bungalows)           | " "    | =          | 419,798.50 |

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D. 4a - Sources of Water = Rls. 2,973,976.17

D. 4b - Seizure and Purchase of Springs and Chanats

Seizure of Chanat Aliabadi	Rls. 20,000.00
Payment for spring at Chamche	36,642.05
Total	<u>56,642.05</u>

Here I may point out the cost of repairing and reinforcing ghanats under and near the whole of Trans-Iranian was Rls. 1,780,417.43 of which the division by lost is shown in the 51 files of lots and in the statement annex No. 14.

E. Telegraph - Security Signals

T.T. Telegraph and telephone lines

The work performed by lots contractors will be found in the 51 files of lots and in annexes.

Items concerning materials are as follows:

1- Steel posts, iron profile - 14,210 pieces, of which	= \$ 29,400
6,500 pieces at \$ 4.523	
4,410 " " lbs. 2,056	lbs. 9,066/1/8
3,300 " " 3/0/0	" 9,900/0/0

As I have pointed out before the poles purchased by the Ministry before Kampas arrived should be added, and this information should be obtained from Mr. Parviz Mirza Bahman.

II- Telegraphic lines

Telegraphic wires = 291,000 Kg. of iron wire of 4 m/m; 65,000 Kg. of copper wire of 3 m/m and 1,500 Kg. of binding wire of 1.5 m/m, of which

a) 100,000 Kg. of iron wire of 4m/m (for South) at 993 Fr. Fr. per 1016 Kg and 700 Kg. of binding wire of 1.5 m/m at Fr. Fr. 1,406.50 = Fr. Fr. 156,377.95 plus 969.05 = Fr. Fr. 157,347.00.

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c) 131,000 Kg. of iron wire of 4 m/m at Fr. Fr. 12 per 100 Kg. and 350 Kg. of binding wire of 1.5 m/m at Fr. Fr. 1,36 per 1 kilogram. = 157,200 plus 476 = Fr 157,676.

### III- Cables and accessories = 150 Kilometers:

30 kms. at R.M. 632,275 = R.M. 20,482.50 = Rls. 164,687.85 and 120 Kms. at Lbs. 34,337 = Lbs. 4,120/9/0.

### IV - Insulators - 73,900 insulators plus 62 porcelain tubes, of which

a) Ordinary insulators- 32,000 pieces at Lbs. 2/14/16 per 1000 pieces = Lbs. 872/0/0 - 25,500 at Fr. Fr. 1,62 each, Fr. Fr. 41,310 - 11,000 pieces at R.M. 0,248 each - R.M. 2,730, and 10,000 pieces at R.M. 0,236 each = R.M. 2,360.

b) Arresting insulators: 400 pieces at Lbs. 3/5/6 per 100 pieces = Lbs. 13/2/0 and 200 at Fr. Fr. 2 each = Fr. Fr. 400.

c) Porcelain tubes - 400 pieces at Lbs. 1/11/16 per 100 pcs.- Lbs. 5/6/0 and 220 at Fr. Fr. 0,95 each Fr. Fr. 204,6.

V - Hooks and Bolts:- 35,000 Bolts of which 26,000 Hooks at Fr. Fr. 134.50 per 100 pcs = Fr. Fr. 34,970; 9,000 hooks at Fr. Fr. 1,40 each = Fr. 12,300 and 7,000 Bolts for tunnels at Fr. Fr. 140,50 per 100 pcs = Fr. Fr. 9,835 plus 6,000 bolts for cuts at Fr. Fr. 190,50 per 100 pcs = Fr. Fr. 11,430

### VI- Automatic telephones and electric clocks in Central Building of Teheran Station.

a) Central installations for 24 Volts of continuous current- Lbs. 146/9/0 plus Rls. 2,835.

b) Local installations of automatic telephones- Lbs. 1,225/12/0 plus Rls. 38,215.

c) Installation of electric clocks- Lbs. 346/16/0 plus Rls. 29,100.

Likewise I submit the incomplete data for Lot 2 North because of lack of documents.

Kampaax has delivered the works into six categories: Category "A"- Protection and consolidation; category "B"- Works of art; Category "C"- Tunnels; Category "D"- Buildings; Category "E"- Earthwork; and category "F"- Various. The division of my calculations is made according to these categories.

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I have completed the results and have furnished them separately by detailed data and statistical data also I have made for one lot the calculations for each cubic meter of each work of art; of each linear meter of each tunnel; of each square meter of each house of a different type which was not in my orders.

I have also added a complete list of all the contracts for orders made by Kampsax with a description of the materials, of costs, and names of contractors.

I have furnished this list of contract orders with detailed notes concerning rails, turnouts, traverses, cement, explosive materials, telegraphic materials, etc.

To make an estimate was a very big task because of complicated calculations, lack of necessary documents, and for the reason they should be sought from Kampsax, and in the archives of the Ministry and Bureau of Control, and the work was obstructed and enlarged because of the simplified manner in which Kampsax described definitive situations, which I shall explain later.

Never the less, if was possible to make the account sufficiently complete for the distance between Shahi and Andimeshk, but concerning other parts in the time of Mr. Poland, the Syndicate, and Mr. Carroll, it was necessary to use round figures and separate estimates of expenses and costs which I found in the official notes of my reports as inspector.

As far as Mr. Poland is concerned, his work was exclusively in connection with surveys of which Kms. 142,753 in the south were final and the others preliminary, excepting a certain amount of grading.

On the other hand, I have received from the Purchase and Inventory Department a statement called "Classification of Immovable Railway properties", the last compiling, according to which I had to elaborate the account (see annex No. 2)

Hereunder the expenditure statement prepared according to that classification, in which I have added the Kampsax proceedings, miscellaneous rubric for the works not mentioned in those sections under categories A, B, C, D, E, F.

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The sums are as follows:

For the North:

Lot		Plals.
1	8,949,810	"
2	16,311,661	"
3	3,358,842	"
4	5,165,753	"
5	4,022,916	"
6	1,328,205	"
11	7,540,473	"

For the South:

Total	
46,678,665	"
19,084,871	"
65,763,536	"

In the sum of expenses of Kampsax, of Messieurs Chodahl, Lindahl and Carroll for the construction of Trans-Iranian between Shahl and Andimeshk as shown on page, orders made by the Ministry during these periods have not been included such as rolling stock, rails, ties, Swedish metal telegraph poles, etc. and since these sums have not been defined in the General Accounting Department of the Ministry, Engineer Parvizi Mirza Bahman is the only person who is able to give these figures approximately correct enough, because he had relations with this matter.

With these figures we will have complete sum expended for Trans-Iranian between Shahl and Andimeshk, without counting the expenditures for the expert engineers, the Bureau of Control and the relative part of the General Accounting Department of the Ministry.

For the execution of the work, Kampsax divided the whole railway into 44 principal and a few supplementary lots and turned them over to contractors by awards, executing some small parts them selves.

The cost of each lot; of each work of art; of each tunnel, of each building; the volum of earthwork and ballast, also their cost; the cost of telegraphic works; of water conduits; of drainage ditches; the cost of roads; of approaches to stations; of service high-ways; the expense of repairing ghannats; the cost of enclosures, etc; that is, that which is required of me according to instructions received, all that will be found in the contents of 51 folders, annexes, where one can find the desired information.

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These data in 51 folders, 26 for the North and 25 for the South are set forth into two languages, in Persian and French, of which the copies in Persian are clear and in French in the rough, and include from the beginning of Lot 5 Km. 182,660 in the North to Lot, 23, and from Lot 1 Km. 250 to Lot 20 in the South.

VIC/L

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## CONTRACTS

## OF ORDERS AND PURCHASES MADE BY KAMPSAX

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A. 1	Cement - 3,000 tons - Frank C. Strick & Co., Basra - South	lbs.	4,875/-
A. 2	Cement - 3,960 tons - URSS for North	Rls.	1,110,000
A. 3	Cement - 3,960 tons - URSS for North	Rls.	1,122,000
A. 4	Cement - 15,000 tons - URSS for North	Rls.	4,350,000
A. 5	Carburet of Calcium - Kooros Bros., South	Rls.	2,000,000
A. 6	Steel - 100 tons - Kooros Bros., - South	Lbs.	1,237/10/7
A. 7	Sulfate of quinine, 500 kg. - Vereinigte Chininfabriken	Fr.	145,444
A. 8	Zimmer and Company, Mannheim	Rls.	82,931.10
A. 9	Round Iron - 80.65 tons - URSS - North	Rls.	51,030
A. 10	Round Iron - S-te Ahanlian	Rls.	55,000
A. 11	Iron I Beams - 55 tons - URSS - North	Lbs.	3,657/5/7
A. 12	Dynamite and detonators - 23.5 tons 60%; 23.5 tons 40%	Lbs.	7,234/9/8
A. 13	1,400 Elec. Detonators - Nobel, Koln - South	Lbs.	2,630/17/04
A. 14	Dynamite and Detonators 46.5 tons 60%; 46.5 tons 40%	Rls.	1,352,272/70
A. 15	2,000 Elec. Detonators No. 6 Kooros Bros., - South	Rls.	4,400
A. 16	Detonators - 600,000 No. 6 and fuse, 600,322 meters	Rls.	4,200
A. 17	Kooros Bros., - South	Rls.	324,000
A. 18	Wood ties - 110,000 pieces - Dept. of Ind - North	Rls.	148,750
A. 19	Round Timber; 450 pieces, Alexandre Gelovani, Pole Sefid N	Lbs.	4,412/10/6
A. 20	Round Timber; 450 pieces " " " "	R.M.	28,452
A. 21	Planks - 1,800 cubic meters " " " "	Fr.	1,571,736/60
A. 22	Round Timber - 16,300 pieces, Ali Reza Monavarlian - North.	Fr.	484,138/40
A. 23	Cement - 3,000 tons Mitsubishi Shahji Kabushihl, Osaka -	Fr.	328,000/00
A. 24	Tokio - South	Lbs.	32,541/13/04
A. 25	Wheel barrows and Accessories, Fr. Tilman Nachfabrik,	Rls.	15,600
	Dortmund - South		
	Decauville Material - Orenstein and Koppel, Berlin - South		
	30 kms. Decauville Track " " " "		
	4 Decauville Locomotive " " " "		
	Wood Ties - 110,000 Pcs. - Frank C. Strick Co., Basra-South		
	Round Timber - 1,440 Pcs. - Ali Akbar Kalirad - North		

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A. 26 Pick - Axes - 2,000 pcs. - Adolf Brasseur .....  
 A. 27 60 Switches - Freidrich Krupp, Essen - North and South .....  
 A. 28 Carboret of Calcium - 15,000 kg. - Kooros Brothers - South .....  
 A. 29 Mining Powder - 30 tons - Mohammed Kazemoff .....  
 A. 30 Metallic Bridges, Maschinenefabrik, Augsburg - Nur North .....  
 A. 31 Empty Sacks - 100,000 pcs. - Kouze Kanini - North & South .....  
 A. 32 Dynamite, Fuse, Detonators - Kooros Bros - South 75 tons  
 dynamite, 75% - 75 tons, 60% - 1,000 meters fuse and  
 1,000,000 pcs. detonators No. 6 .....  
 A. 33 Corrugated Sheet Iron - 1200 pcs. - Mohammed Kazemoff  
 South .....  
 A. 34 Track Material - Orenstein and Koppel - South .....  
 A. 35 Planks - 1,000 cubic meters - Alexandre Gelovani North .....  
 A. 36 Round Timber - 500 cubic Safayan, reduction 21% North .....  
 A. 37 Instruments of Works - A.P. Demavand - South .....  
 A. 38 Ventilating Materials - Sulzer Fr., Wintertur,  
 Switzerland - North .....  
 A. 39 Planks and Round Timber - G. Manuelides .....  
 A. 40 Planks - Ibrahim Argheid .....  
 A. 41 Telegraphic materials, AEG - 25,500 insulators - 220  
 arresting insulators - 220 porcelain tubes 9000 hooks  
 131,000 kgs. galvanized wire 4 mm 350 kgs. Galv. wire  
 1.5 mm. ....  
 A. 42 Carburet of Calcium - 30 tons - Kooros Bros., - North...  
 A. 43 Metallic Bridge, km. 201.174 - Man. see A.30 .....  
 A. 44 Furniture for Sanitary Service - H. Sabet - North & South .....  
 A. 45 Household Articles for Sanitary Service - Etablis Pars,  
 Northe and South .....  
 A. 46 7 Ambulances for Sanitary Service - at Rls. 34,690 -  
 Kazadema Trading Company .....  
 A. 47 1,450 cubic meters of Planks - H. Safayan .....  
 A. 48 1,000 cubic meters of Round Timber - H. Safayan - North .....  
 A. 49 Medical Instruments - M. Glove .....  
 A. 50 1,500 tons cement. USSR - North .....

Fr. Fr. 20,750  
 Gold Marks - 190,000  
 Rls. 71,250  
 Rls. 119,880  
 See A. 43  
 Rls. 340,000  
 Lbs. 15,794/13/09  
 Fr. Fr. 31,260  
 Fr. Fr. 24,220  
 -----  
 Rls. 11,284.20  
 Frs. 9,110  
 -----  
 Rls. 213.190  
 Fr. Fr. 192,728.60  
 Rls. 135,000.00  
 Rls. 808,290.65  
 Rls. 64,233.00  
 Rls. 85,511.50  
 Rls. 242,850.00  
 Rls. 272,300.00  
 Rls. 117,600.00  
 Fr. Fr. 124,000.00  
 Rls. 435,000.00

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A. 51	12,000 tons cement - Factory Iran - North .....	Rls. 3,960,000.00
A. 52	6,500 pcs. Telegraph Poles - Perskomp .....	75,708.00
A. 53	6,000 tons cement Perskomp - South .....	29,400.00
A. 54	115 tons dynamite, etc., - Perskomp - 25 tons 90% -	
	90 tons 75% - 1200,000 detonators - 1,500,000 meters	
	fuse - N&S .....	
A. 55	70 tons of Powder - Arsenal - 951 Rls. per khalvar	
A. 56	Decauville Track - E. Gloye .....	
A. 57	100 Small Decauville cars - Meinholdt .....	
A. 58	2,000 tons cement - Torgpredstvo .....	
A. 59	2,000 tons cement - torgpredstvo .....	
A. 60	10,000 tons cement - Torgpredstvo .....	
A. 61	115 tons Dynamite, etc., Perskomp - 25 tons 90% - 90	
	tons .....	
	75% - 1500,000 double fuses - 1,000,000 detonators	
	No. 8 .....	
A. 62	Linen goods, etc - Sanitary Service - Persishe -	
	Deutch Washe Fab. ....	
A. 63	40,000 tons cement - Torgpredstvo .....	
A. 63	40,000 tons cement Torgpredstvo .....	
A. 64	10,000 tons cement - Perskomp - South .....	
A. 65	115 Switches - Freidrich Krupp .....	
A. 66	350 tons Dynamite - 1,500,000 meters fuse - 1000,000	
	detonators - URSS .....	
A. 67	50 tons Dynamite 60% - Perskomp .....	
A. 68	125 tons Dynamite - 75 tons 75% - 50 tons 60% Perskomp	
A. 69	500 kg. quinine - Etabl. pharmaceutique Sepah .....	
A. 70	Decauville track - otto wolf, meinholdt .....	
A. 71	400 small Devauville cars koppel - Ed. Schlutter ...	
A. 72	Furniture and linen goods - H. Sabet .....	
A. 73	Household articles - Maleki .....	
A. 74	380,000 metallic ties - Petits Fils de Francois de	
	yendel (338.500 plus 41.500 Joints) .....	
A. 75	6 Auto-Ambulances - Abdol Aziz Pracha .....	

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A. 76	50 Metal culverts - 6 meters long - Deuchelt and Co.,	R.M.	49,000.-
A. 77	40 " " " "	R.M.	39,200.-
A. 77	1000 tons of dynamite - 5,000,000 meters of fuse	Lbs.	91,300/0/0
A. 78	5,000,000 detonators - Torgpredstvo .....	Sweedish Exc.	4,800
A. 79	1 Draisine and 14 tricycles - Societe Demavend, A/B	"	8,972
A. 80	Kobel track material - Demavand, A/B .....	Lbs.	23,866/13/4
A. 81	16,000 tons of Japanese cement - Iran and Japan Trade Co.	Fr.Fr.	157.347
A. 81	160,000 kgs. Iron wire, 700 kgs, wire attachments stallunion	Lbs.	891/8
A. 82	32,400 pieces insulators - 400 pieces of pipe - Siemens	Fr.Fr.	56,235.00
A. 83	26,000 Hooks - 7,000 bolts for tunnels - 6000 bolts for cuts - Usine Frederic Hyst	Lbs.	2,336 plus
A. 84	20 Platform cars - Ed. Schlutter	Rls.	139,108.
A. 85	292 tons of round iron - Ghaffari Freres .....	Lbs.	11,100
A. 86	12,000 tons of Spolato cement - Spolato S/A .....	Sweedish Exc.	4,503.45
A. 87	20,000 tons of Iranian cement - Dept of Industry .....	Dollars	6,990.31
A. 88	Track material - Demavend, A/B	"	25,627.62
A. 89	330 Ft. "Multi-plate" ventilators-Mesopotamia Iran Co.	"	22,367.00
A. 90	3,736 ft. metallic ventilators	Rls	9,350,000.00
A. 91	3,736 ft. metallic ventilators - Vakili Trading Co.	Rls.	25,900.00
A. 92	240,000 wood ties with "S" irons - Dept. of Industry	Rls.	53,882.50
A. 93	Tools-Karl Boeck - Copenhagen	Rls.	40,500.00
A. 94	37 tents - Labastehi	Rls.	111,665.00
A. 95	Linen, etc. for Sanitary Service - I. Maleki	Rls.	211,892.04
A. 96	90,000 "S" Clamps - Taghi Dadashpour	Rls.	717,158.45
A. 97	Dispensary articles - Pharmacie Allemaigne	RM	51,600 plus
A. 98	60 klms rails with accessories - UKBS	Rls.	99,000.00
A. 99	Pharmaceutic products - Pharmacie Sepah		
A. 100	Installations for softening water - Karl Margenstein Gamburg (Industriebedarf)		

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A. 101	15,000 tons Russian cements - Societe Markazi	Rls.	3,900,000.00
A. 102	39,000 tons Japanese cement - Mitsui Bussan Kaisha	Lbs.	55,818.15
A. 103	Construction materials - M. Storch Nielsen	Dan. Kroners	- 10,780
A. 104	33,000 tons Japanese cement - Mitsui Bussan Kaisha	Lbs.	47,231/5/2
A. 105	1600 yards of tarpaulin - Michel Saab	Lbs.	320
A. 106	2 operating tables and two autoclaves - M. Glove	Fr. Fr.	25,876
A. 107	Installations between Shirgah and Tehran	Rm.	168,919 plus tax
A. 108	Stahl - Union Export (Industriebedarf)	Rls.	785,760 plus tax
A. 109	1,800 yards of fabric - Mechel Saab	Lbs.	180
A. 110	Household articles and furniture for Sanitary service	Rls.	95,073.00
A. 111	K- Khatchikian (magazin Touran)	Rls.	106,310.00
A. 112	Linen, etc., for Sanitary Service - Magazin Pirayech	Lbs.	19,809 plus tax
A. 113	Wharf market and 4 electric light poles Witcovec,	RM.	79,245 plus tax
A. 114	Meinholdt	RM.	4,500
A. 115	2 Rolling bridges - Man	Lbs.	260/8/4
A. 116	5,000 Anti-creeping irons - Otto Wolf (H. Rust)	RM.	156,400
A. 117	5,000 " " Kooros Brothers	Lbs.	4,275 plus tax
A. 118	200 tons of exploires (dynamite) Dynamite A/G	Rls.	289,000
A. 119	100 iron culverts of 6 meters - Societe	Dollars.	42,944 plus tax
A. 120	Iranian Skoda	Rls.	289,000
A. 121	Electrical works and installations - North Line	Lbs.	9,060/1/8
A. 122	Siemens Schuckertwerke	Sweedish Exc.	157
A. 123	4410 telegraph poles prefired in iron - Ateliers de	Lbs.	1,804/8/7
A. 124	Godarville (Ketabdji)	Rls.	98,960.00
	Motor draisine - Demavand A/B (Nordbeck)	Rls.	20,000.00
	5 metal bridges - Skoda	Lbs.	1,065/3/0 plus
	Pipe for central heating plant, Tehran station, Mark	Rls.	24,810.00
	and Company, Hamburg (Gloye)	RM.	27,276.39 plus
	1 motor for draisine - Demavand A/B (Nordbeck)		Transport in Iran
	Radiators for central heating - Tehran station		Rls.
	Golf Radiator - Storch Nielsen		700 p/tn.
	Insulation for central heating Tehran station		
	Thermotechnik		

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A. 125	500 kgs. of quinine - Sepah Pharmacie	.....	Exc. (?) 5,596.
A. 126	Repair parts for draisine - Demavand A/B	.....	Lbs. 54/12/2
A. 127	Control cases - Storch Nielsen (Danish Exc. 1,100)	.....	
A. 128	10,000 plus 3,000 tons of Iranian cement at 650 Rials per ton - Department of Industry	.....	
A. 129	2 oil tanks - Societe Iranian Skoda	.....	
A. 130	70,000 tons of Spalata cement - Rabino	.....	
A. 131	274 switches - Fr. Krupp	.....	
A. 132	5 auto - ambulances - Zeloud Co.	.....	
A. 133	1000 tons of dynamite - 500 tons 75% - 500 tons 60% Societe Centrale (Markazi)	.....	
A. 134	5,000.000 meters fuse, double and tarred	.....	
A. 135	4,500.000 detonators - Dynamite A/G	.....	
A. 136	Construction materials - North - Demavand A/B	.....	
A. 137	Materials - Electrical installation - Tehran station - Siemens - Schuckert werke	.....	
A. 138	Workshops of depots, North - Hillwerke, Dresden	.....	
A. 139	Rials 459 klms, of track - URSS (Saa Central Markazi	.....	
A. 140	Central Electric Works - Tehran station Fr. Krupp	.....	
A. 141	Waterproof canvas - 6,700 square meters - Societe An. Markazi	.....	
A. 142	Special keys for branch lines	.....	
A. 143	Repair parts for Berg Draisine - Demavend A/B	.....	
A. 144	Sheeted, waterlight apparatus, etc., Tehran station - N.V. Hazemeyer	.....	
A. 145	2 diesel assemblies Tehran station - Motorenfabrik	.....	
A. 146	Iron foundry, North - Storch Nielsen	.....	
A. 147	Materials - Sanitary installations, Tehran Station - Market and Company	.....	
A. 148	Cranes - Societe Iranienne Skoda, 7 pieces	.....	

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A. 149	Repairs to metallic bridge at Sorkabad - MAN	RM. 1,133.60 plus
A. 150	Insulators 11,000 pieces - D,J,B, Yeganeghi	Rls. 5,850.00
A. 151	Central heating, Tehran Station - C.H. Jucho	RM. 2,728
		RM. 487,610 plus
		Rls. 921,913.00 same taxes
A. 152	Centrifugal pumps - Storch Nielsen	Danish Exc. 3,600
A. 153	Mining Powder - 14 tons - Kazempour	Rls. 52,920.00
A. 154	Purchase of 70 WC and 20 lavatories for Tehran Station State Railway Administration	
A. 155	Dispensary articles for Sanitary Service pharmacie Allemand	Rls. 2,098.90
A. 156	Linen articles for Sanitary Service - Magazin P. Irayeche	Rls. 97,000.00
A. 157	Purchase of marble - Department of Industry and Mines	Rls. 29,460.00
A. 158	Purchase of 4 cubic meters of marble - Dept of Industry	Rls. 46,200
A. 159	Repair parts for draisines - Demavand A/B	Sweedish Exc. 400
A. 159	Telegraph wire and binding wire - 65,000 kgs, 3 mm wire 450 kgs binding wire-Hackethal Draht and kabel-werks (Schlutter)	Lbs. 3,764/19/0
A. 160	Telegraph cable and accessories - 30 kms, cable and sundries - Siemens Schuckertwerke	RM. 20,482.50
A. 161	Cooking utensils, Sanitary service - Purchased in open market (contract does not exist)	
A. 162	Telephones and clocks - Tehran Station Ericson Demavand	Lbs. 2,257/016 +
A. 163	4 Berg motor draisines - Demavand A/B	Rls. 70,210.00 plus tar
A. 164	Electrical security installations - Vereinigte Eisenbahn Signalwerke, Sturzenacker	Sweedish Exc. 6,310.50
		RM. 29,610 plus
		Rls. 78,459.30 plus taxes.
A. 165	15,000 tons "Iran" cement - Iran Factory	Rls. 9,750.000.00
A. 166	Tools - North - Storch Nielson	Danish Exc. 23,361
A. 167	Materials and tools North - Demavand A/B	Sweedish Exc. 7,430
		plus RM. 9,897.75
A. 168	Bolts for "Toncan" ventilators - Ali Vakili	Dollars 189.13
A. 169	Accessories for "Armco" ventilators Mesopotamia Iran Corp. Ltd.,	Dollars 185.00

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PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX  
(The years, the months, the sums and the current rates)

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YEAR	MONTHS	POUNDS STERLING	R I A L S	RATE OF EXC.
1312	Mordad	14,776-14-10 1/2	1,517,128.25	102.67
	Shahrivar	3,158-07-05	324,269.90	102.67
	Aban	23,529-08-03	2,000,000.00	85.00
	"	25,000-00-00	2,566,750.00	102.67
	"	50,000-00-00	5,133,500.00	102.67
	"	500-00-00	51,335.00	102.67
	"	25,000-00-00	2,566,750.00	102.67
	Bahman	36,470-11-09	3,036,176.35	83.25
	"	11,700-00-00	974,025.00	83.25
1312		190,135-02-03 1/2	18,169,924.50	
1313	Ordibehesht	50,000-00-00	4,096,370.10	81.927
	Khordad	50,000-00-00	4,096,370.10	81.927
	Shahrivar	44,000-00-00	3,458,400.00	78.60
	Mehr	5,997-10-04	476,802.58	79.50
	Aban	20,000-00-00	1,600,000.00	80.00
	"	20,000-00-00	1,584,000.00	79.20
	"	10,000-00-00	790,000.00	79.00
	"	10,000-00-00	800,000.00	80.00
	"	10,000-00-00	800,000.00	80.00
	Azar	30,000-00-00	2,460,000.00	82.00
	Dey	30,000-00-00	2,280,000.00	76.00
	Bahman	30,000-00-00	2,235,000.00	74.50
	"	2,520-10-06	209,516.70	83.13
	"	30,000-00-00	2,250,000.00	75.00
	Esfand	10,000-00-00	666,000.00	66.00
	"	10,000-00-00	666,000.00	66.00
	"	8,820-06-06	582,273.45	66.00
1313		371,340-07-04	26,887,732.93	

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PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX  
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YEARS	MONTHS	POUNDS STERLING	R I A L S	RATE OF EXC.
1314	Farvardin	40,000-00-00	2,600,000.00	65.00
	"	60,000-00-00	3,900,000.00	65.00
	Ordibehesht	50,000-00-00	2,687,500.00	53.75
	"	134,064-00-00	7,205,940.00	53.75
	"	30,000-00-00	1,815,000.00	60.50
	"	20,000-00-00	1,210,000.00	60.50
	Khordad	30,000-00-00	2,364,000.00	78.80
	"	20,000-00-00	1,780,000.00	89.00
	Tir	30,000-00-00	2,700,000.00	90.00
	"	50,000-00-00	4,500,000.00	90.00
	"	10,000-00-00	900,000.00	90.00
	Mordad	20,000-00-00	1,800,000.00	90.00
	"	50,000-00-00	4,500,000.00	90.00
	"	100,000-00-00	9,000,000.00	90.00
	"	50,000-00-00	4,500,000.00	90.00
	Shahrivar	15,000-00-00	1,305,000.00	87.00
	"	15,000-00-00	1,305,000.00	87.00
	Mehr	40,000-90-00	3,400,000.00	86.00
	Aban	35,000-00-00	3,010,000.00	86.00
	"	45,000-00-00	3,969,000.00	88.00
	"	45,000-00-00	3,960,000.00	88.00
	Dey	7,000-00-00	665,000.00	95.00
	"	10,000-00-00	950,000.00	95.00
	"	25,000-00-00	2,375,000.00	95.00
	Bahman	50,000-00-00	5,000,000.00	100.00
1314		936,064-00-00	73,472,440.00	

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PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX  
(The years, the months, the sums and the current rates)

YEAR	MONTHS	POUNDS STERLING	R I A L S	RATE OF EXC.
1315	Farvardin	20,000-00-00	1,610,000.00	80.50
	"	40,000-00-00	3,220,000.00	80.50
	Ordibehesht	59,999-00-00	4,749,500.00	80.50
	Khordad	64,000-00-00	5,152,000.00	80.50
	"	25,000-00-00	2,012,500.00	80.50
	Tir	159,000-00-00	12,799,500.00	80.50
	Mordad	50,000-00-00	4,025,000.00	80.50
	Shahrivar	43,810-00-00	3,526,705.00	80.50
	"	62,000-00-00	4,991,000.00	80.50
	Mehr	55,900-00-00	4,499,950.00	80.50
	Aban	24,850-00-00	2,000,450.00	80.50
	"	90,000-00-00	7,245,000.00	80.50
	Azar	10,000-00-00	805,000.00	80.50
	Dey	76,000-00-00	6,118,000.00	80.50
	"	78,188-00-00	6,294,000.00	80.50
	"	10,562-00-00	850,241.00	80.50
	Bahman	97,025-00-00	7,810,512.50	80.50
1315		965,335-00-00	77,709,467.50	
1316	Farvardin	11,665-00-00	939,032.50	80.50
	Ordibehesht	100,000-00-00	8,050,000.00	80.50
	Khordad	36,000-00-00	2,898,000.00	80.50
	Tir	214,000-00-00	17,227,000.00	80.50
	Mordad	86,000-00-00	6,923,000.00	80.50
	"	24,000-00-00	1,932,000.00	80.50
	Shahrivar	95,000-00-00	7,647,500.00	80.50
	Mehr	80,000-00-00	6,440,000.00	80.50
	Aban	20,000-00-00	1,610,000.00	80.50
	Azar	50,000-00-00	4,025,000.00	80.50
	Dey	70,000-00-00	5,635,000.00	80.50
	Bahman	30,000-00-00	2,415,000.00	80.50
	Esfand	80,000-00-00	6,440,000.00	80.50
1316		896,665-00-00	72,181,532.50	

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PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX  
(The years, the months, the sums and the current rates)

YEARS	MONTHS	POUNDS STERLING	R I A L S	RATE OF EXC.
1317	Farvardin	50,000-00-00	4,025,000.00	80.50
	Ordibehesht	50,000-00-00	4,025,000.00	80.50
	Khordad	4,861-08-10	391,346.05	80.50
	Tir	5,000-00-00	402,500.00	80.50
	Mordad	170,000-00-00	13,685,000.00	80.50
	Aban	25,000-00-00	2,006,250.00	80.15
	Azar	50,000-00-00	4,025,000.00	80.50
	Bahman	68,000-00-00	5,474,000.00	80.50
	Esfand	75,000-00-00	6,037,500.00	80.50
1317		497,861-08-10	40,071,596.05	
1318	Shahrivar	25,000-00-00	2,006,250.00	80.50
	Aban	55,000-00-00	4,427,500.00	80.50
	Dey	25,000-00-00	2,012,500.00	80.50
1318		105,000-00-00	8,446,250.00	
RECAPITULATION				
1312		190,135-02-03 1/2	18,169,934.60	
1313		371,340-07-04	26,887,732.93	
1314		936,064-00-00	73,472,440.00	
1315		965,335-00-00	77,709,467.50	
1316		896,665-00-00	72,181,592.50	
1317		497,861-08-10	40,071,596.05	
1318		105,000-00-00	8,446,250.00	
		3,962,400-18-05 1/2	316,938,953.48	

PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX  
(The years, the months, the sums and the current rates)

YEARS	MONTHS	POUNDS STERLING	R I A L S	RATE OF EXC.
1321	The last pounds sterling were bought for the liquidation of accounts. Inasmuch as the rate of exchange of pounds sterling, being under discussion between the Ministry and Kampsax, is not established, I am taking for the moment the rate proposed by the Ministry - 80.50:			
	(a)	The fees for the last 14.959 kilometers:		
		13,523-09-09	1,038,641.22	80.50
	(b)	Sundry payments:		
		7,000-00-00	563,500.00	80.50
1312-1321		3,982,934-08-02 1/2	318,591,094.70	

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FINANCIAL REPORT OF I.S.R. - YEAR 1321.

Financial Reports up to the year 1320 were incomplete as they included no figure in respect of the Capital Construction of the Railway.

In connection with the preparation of a draft agreement in reference to the Allied co-operation on the Iranian State Railway it became necessary to estimate a figure for the Capital Cost of the State Railway and after investigation a figure of Rs. 4,000,000,000 was agreed upon.

Further, in consequence of the above no provision had been made for Depreciation. It was agreed, owing to difficulties of arriving at an accurate figure, to include an Estimated amount based on the Estimated revenue for 1321.

These matters having been provided for in the year 1321 the report for 1321 is a complete Statement of the Financial Situation.

This report is divided into the following Chapters:

Chapter 1. Financial situation in respect of Exploitation.

2. New works and buildings.

3. Explanations of Balance Sheet and Profit and Loss Statement.

4. Financial situation and comparison with sanctioned Budgets.

5. I.S.R. Medical Fund.

6. Sundry explanations.

These chapters are arranged, in view of the special characteristics of the undertaking to give the picture from a commercial point of view at the same-time to relate the report to the State Budget and Financial Rules and Regulations.

CHAPTER 1.

Financial Situation in respect of Exploitation.

The Exploitation Account is in two Parts:

Exploitation Revenue.

Exploitation Expenditure.

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EXPLOITATION REVENUE.

I.S.R. Revenue is based on the Sanctioned Tariff dated 23 Azar 1317, amended in accordance with Decree No. 16344 of the Council of Ministers, dated 9 Bahman 1320.

Freight and Passengers carried on behalf of the Allies are charged on the basis of the aforementioned Draft Agreement, which, however, is still unsigned and will be further discussed later in this report.

In view of the greatly cost of living and consequent increase in cost for salaries and wages, materials and equipment a proposal was made to increase the Tariff in proportion to the extra expenditure. Passenger fares were accordingly doubled from 20 Mehr 1320 by Decree of the Council of Ministers. (The Allies did not accept this increase as being, applicable to fares of their personnel carried on the Railway). The question of increase of the freight tariff was discussed many-times with the Allied Transportation Directorates. As they provide considerable numbers of personnel for the working of the railway without charge, and further, as the Allies have placed a great number of Transportation vehicles at the disposal of I.S.R. without charge, they did not agree to increase of the freight tariff. As internal civil freight was negligible in proportion to Allied freight and was not burden to the State economy, the matter was not pursued.

Freight charges for Allied Traffic in accordance with the aforementioned Draft Agreement are fixed as follows:

- A. MILITARY TRAFFIC as for Iranian military traffic as shown in the sanctioned tariff-i.e. 50% discount on tariff charges.
- B. TRANSIT TRAFFIC- up to 365,000 tons per annum 10% discount.
- 365,000 tons per annum 15% for the extra.
- 500,000 tons and above per annum 20% for the extra.

- B. TRANSIT TRAFFIC- up to 365,000 tons per annum 10% discount.  
365,000 tons per annum 15% for the e  
500,000 tons and above per annum 20%

365,000 tons per annum 15% for the extra.

500,000 tons and above per annum 20% for the extra.

In order to facilitate the calculation; of Freight on Allied Military Traffic a proposal was made by the Allied and sanctioned by Council of Ministers Decree No. 34463 dated 11 Esfand 1321 to charge are average of 36 dinars per ton kilometer, without rebate and this has been put into operation from the beginning of 1322.

In order to facilitate the calculation; of Freight on Allied Military Traffic a proposal was made by the Allied and sanctioned by Council of Ministers Decree No. 34463 dated 11 Esfand 1321 to charge are average of 36 dinars per ton kilometer, without rebate and this has been put into operation from the beginning of 1322.

I.S.R. Exploitation Revenue, as detailed in Statement No. 1 attached, for the year 1321 amounts to Rls. 552,153,928.20, an increase of Rls. 343,504,732.05 over the previous year.

Of the above sum Rls. 374,191,262,70 (see Statement No. 2) is an account of Allied Traffic and the remainder from civil traffic.

Payment for Allied Traffic, military and transit, (except Russian Internal Traffic which is paid by Soviet-Transportation Directorate) is made by British Transportation Directorate.

The outstanding balance on this account at the end of 1321, for traffic in the years 1320 and 1321 amounts to Rls. 124,642,859.45.

As the greater portion of Traffic is carried for the Allies, they were consulted in regard to the Revenue Estimate of the Year 1321 and their figures were included in the Budget for the year. It will be noticed from attached lists that actual revenue is less than the Estimated amount by Rls. 187,835,071.80.

NOTE. As according to the Draft Agreement a discount is to be allowed on Allied Transit Traffic, and as the agreement is not yet signed, the amount of rebate has not been deducted in arriving at the revenue for 1321.

Therefore, after allowing for rebate amounting to Rls. 77,160,282 for the year 1321 the revenue amounts to Rls. 485,003,646.20.

The amount of this rebate has been included on the one hand in the profit and Loss Statement, and on the other hand in the Allied outstandings and, after confirmation by British Transportation Directorate it should be settled against their liabilities.

As already mentioned in last years report, from Shahrivar 1320 the Tabriz-Julfa-Sharifkhaneh railway is directly managed and controlled by U.S.S.R. Forces and they are collecting the Revenue therefrom. Revenue from the Tabriz Tramway and Rezaieh Navigation are collected by I.S.R.

#### EXPLOITATION EXPENDITURE

Exploitation Expenditure in the year 1321, as shown in Statement No. 3 amounts to the sum of Rls. 308,720,622.40. an increase of Rls. 187,958,571.20 over 1320.

This increase is caused by increased Traffics and the steady increase in cost of materials, salaries and wages. The above figure cannot be the ~~proposed~~ considered to be the

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price Exploitation Expenditure for the year 1321 because nothing is charged by the Allies for provision of personnel who work the railway and also the I.S.R. has paid nothing for the importation of the considerable number of wagons brought into the country by the Allies. All, fuel, oil, and costs of maintenance of these wagons has been charged to Exploitation account.

EXPENDITURE OF EACH OF I.S.R. DEPARTMENT.

	YEAR		
	<u>1320</u>	<u>1321</u>	<u>Difference less</u>
Tehran, central office	7,489,721.-	22,161,278.85	14,671,557.85
& Divisions.	39,573,753.20	74,026,759.40	34,453,006.20
Truck & Building Dept.	16,342,728.35	45,103,776.20	28,761,047.85
Movement & Tarrif	49,782,679.60	150,461,549.35	100,686,869.75
Purchases, Track & shops	141,57,524.20	9,276,838.60	5,119,314.40
Police Dept.	1,698,866.20	4,127,597.95	2,428,771.75
Sanitation	622,291.20	995,745.95	373,454.75
Sundries (Expenses)	891,119.75	2,272,866.25	1,381,746.50
Navigation (Rezaieh)	140,459.15	274,324.90	133,865.75
Tramway (Tabriz)	42,337.35	11,884.95	30,452.40
Zahedan Railroad			
	<u>420,741,440.00</u>	<u>308,720,622.40</u>	<u>187,972,182.40</u>

ANALYSIS OF EXPENDITURE.

1. Staff and Labors Expenditure.	581,169,621.10	148,433,917.45	90,264,256.35
2. Stationery, Stamp & Post Telegraph.	1,382,358.80	3,729,510.70	2,347,151.90
3. Lighting & Heading & cleaning.	1,242,084.85	2,630,889.40	1,388,804.55
4. Various Materials (except building).	306,163.-	1,191,493.95	885,330.95
5. Handling, Charging & Discharging loads.	2,279,446.50	6,570,870.55	4,291,424.05
6. Repairs & maintenance of Motor & tools.	3,664,917.-	9,658,583.75	5,993,666.75

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7. Departments Various expenses.	6,097,158.50	27,095,98.45	3,387,560.05
8. Bomburaible used for motors and transport.	16,567,836.30	62,076,284.85	45,508,448.55
9. Raipers & maintenance of building.	25,205,308.55	52,787,184.05	27,581,875.50
10. Raipers & maintenance of vehicleles.	5,204,214.20	17,936,543.30	12,732,329.10
11. I.S.R. Dept. Defferent Exp.	622,291.20	995,745.95	373,454.75

120,741,440.00	308,720,622.40	187,979,182.40
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NOTE- As electric lighting is provided, in Teheran and in the other divisions by the electric station, Item 3 includes only lighting other than electric

Expenses of the electric stations are borne by the Traction Department. Total expenses of these stations in 1321 amount to Rls. 4,791,359.25 an increase of Rls. 2,809,666.25 over previous year. Heating of different departments in Teheran is supplied by Central Heating Departement. Expenditure on Central Heating in 1321 amounts to Rls. 728,150.90 and increase of Rls. 364,921.20 over the previous year.

EXPLOITATION EXPENDITURE AND NUDERTAKINGS FOR THE YEAR 1321.

The figure of Rls. 308,720,622.40 shown is made up of Rls. 304,833,415.15 for the year 1321 and Rls. 4,101,087.65 which was part of the undertakings of the year 1320.

In addition to the sum of Rls. 304,833,415.15 already included in 1321 there is the sum of Rls. 14,416,091. credirs of the staff to the end of 1321 which is not yet paid and which is considered on account of I.S.R. undertakings for the year 1321. The gross expenditure, including this figure should therefore be Rls. 319,379,506.75.

As already mentioned in our introduction the accounts for 1321 have been prepared throughout on a proper basis. The figures of Rls. 14,496,091.20 the undertakings of the year 1321, added to the sum of Rls. 2,457,005.20 the previous year debts, not

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paid at the end of 1321, making a total of Rls. 16,953,096.40 is now included in the accounts and explanations will be given in the relative chapters.

# DEPRECIATION ACCOUNT.

Depreciation was not shown in the Accounts to the end of 1320. On preparation of the Budget for 1321 Rls. 115,037,241. which was the Estimated net revenue for 1321 was considered for depreciation in the Budget, as it was deemed impossible to arrive at a correct basic figure. This was approved by I.S.R. Board of Control. The figure has been bought into the profit and loss Statement for 1321.

## RESULT OF EXPLOITATION FOR THE YEAR 1321-

This is revealed as under:

Exploitation Revenue (after provision for rebate  
on Allied Transit Traffic).  
Exploitation Expenditure  
Net Exploitation Revenue

Rials.  
485,003,646.20  
319,379,506.35  
165,624,139.85

## GUARANTEE OF NET EXPLOITATION REVENUE BY THE ALLIES.

According to article 6 of the draft agreement the Allies undertake that if the difference between exploitation Revenue and Exploitation Expenditure falls below Rls. 103 millions (the net revenue for 1319) they will make up the amount of the deficit.

Their deficit for the year 1320, which amounted to Rls. 25,345,785.90 although repeatedly demanded, as the agreement is not signed, has not been paid.

As the net revenue for 1321 shown above is in excess of the guaranteed sum of Rls. 103,000,000 the Allies have no obligation in this respect.

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## CHAPTER 2.

### NEW WORKS AND BUILDINGS.

New works and Buildings promoted on I.S.R. in 1321 are of two kinds:

- A. New works and Buildings requested by ISR and chargeable to Exploitation Revenue A/C.
- B. New Works & Buildings promoted by the Allies, due to increased traffic needs, and payable by the Allies.

### New Works and Buildings on I.S.R. Account.

This expenditure amounts to Rls. 42,346,619.05 in 1321, an increase of Rls. 10,491,092.85 over the previous year.

The main projects are detailed below:

### Central Main Buildings in Teheran.

1. Buildings of Technical School-Tehran Station
2. Main Office Building.
3. Loco Repair Shop
4. Loco Shed in Teheran
5. Building of Police Station Office
6. Wall at Dressing Shed
7. Essential Repairs Branch Shop
8. Garages in front of Electric Station
9. Bus Garage
10. Station Water Column
11. Road Making in Tehran Station
12. Essential Repairs Watchman's house ?
13. Water Softening Building & Canalization
14. Cost of Land

842,897.25  
5,400,863.20  
3,118,661.35  
2,396,020.35  
115,262.35  
123,439.30  
34,786.25  
25,876.55  
3,178.20  
15,809.45  
127,959.15  
54,738.00  
21,557.50  
1,306.70

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15,282,411.10

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North Division

1. Earth Work
2. Building of Tunnel No. 12
3. Rostam Kola Canal
4. Support Wall
5. Living Accomodation & Watch-houses-17 Places
6. Exploitation Offices in 7 Places
7. Water Supply & purification Plants in 7 places
8. Railing of five places
9. Telegraph & Telephone Line

40,305.50  
 484,614.40  
 105,741.25  
 1,300,628.25  
 1,085,166.25  
 379,142.50  
 209,077.15  
 59,346.00  
 438,544.95  


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 4,112,566.25

Tehran Section.

1. Purchase of Land
2. Earthwork in Tehran Station  
Building roads to Stores
4. Water houses and Living accomodation 15 places
5. Offices in 15 places
6. Ponds, Wells & Water Supply Stations in 14 places
7. Building of two side lines near Military Platforms
8. Telephone Line-Tehran-Bandar Shah

296,283.80  
 591,575.00  
 2,400.00  
 222,079.50  
 1,714,057.65  
 502,648.75  
 23,719.50  
 128,184.00  


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 3,453,948.20

Arak Division

1. Purchase of Land
2. Earthwork in Roudak
3. Living Accomodation & Watch houses in 13 places
4. Office Buildings in 9 places
5. Digging of wells and reservoirs
6. Guiding signals

49,377.90  
 14,190.00  
 358,569.40  
 344,854.80  
 15,259.60  
 15,212.80  


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 782,454.50

South Division

1. Purchase of Land

56,000.00

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2. Foundation of Side Line in Ghaseem Chalec	2,070.00
3. Building the Continuation of Tunnel 1-Kil. 546-555	202,298.85
4. Digging of Canal at Kil. 470	162,394.75
5. Construction of Dams for protection of Line in 7 Places	2,539,196.50
6. Side Line in Ahwaz Station & Pange Haft.	6,331.25
7. Dwelling Houses and Hospitals in 26 Places	1,646,596.15
8. Offices in 3 Places	279,713.55
9. Water Column at Bishoe	1,665.00
10. Telepgone Line - Sarbandar to Andimeshk	307,728.00
11. Protection Walls from Ahwaz to Andimeshk	154,897.10
	<hr/>
	5,358,396.15
	<hr/>
	4,486,356.35
	8,869,876.50
	<hr/>
	13,356,232.95
	<hr/>
	42,346,612.05
	<hr/>

Increase of I.S.R. Inventory  
of Rolling Stock

Total

New Works & Buildings on Allied Account.

Total expenditure by the Allies in 1321 amounted to Rls. 40,240,843.40 as against Rls. 7,552,734.55 in 1320, an increase of Rls. 32,588,108.85

Here we wish to record that USSR Transportation are asked the sum of Rls. 1,793,430 for the cost of "block and semaphores" which they have installed along the North Line. As this is against the Agreement it has not been included in the accounts.

British Transportation Directorate have requested that the cost of permanent way Materials such as rail & should not yet be included in their final accounts but should be kept as a separate until the end of the war, or when the agreement is signed.

As this also departs from the agreement it has not been acted by I.S.R.

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CHAPTER III.

Explanations of Balance Sheet and

Profit and Loss Statement.

As previously stated in our introduction this is the first year that a Balance Sheet has been prepared for ISR. The following are explanations of specific items.

1. Assets.

1. ISR Buildings & Inventory.

a) At the end of 1319 the ISR Inventory Value, according to detail prepared by "The valuation Committee was Rls. 4,000,000.000 but, as this includes Rls. 189,253,538.85 which was charged to construction between 1315 and 1319, the balance of Rls. 3,810,746,461.15 is added to ISR Capital and included in the accounts for 1321.

b) The figure of Rls. 218,541,248.05 for Establishments and Buildings from 1316-1320 is made up as follows:

- 1) From 1316 - 1319
- 2) During 1320

Rls.	189,253,538.85
	<u>31,855,526.20</u>
	221,109,065.05
	<u>2,567,817.00</u>
	<u>218,541,248.05</u>

Less write off for damage to Rolling Stock

c) The figure of Rls. 42,346,619.05 is the construction Expenditure for the year 1321.

2. Stores.

The figure of Rls. 213,762,213.55 is made up of Rls. 128,118,682.85 for Stock on hand and Rls. 85,643,530.70 in respect of commitments for purchase in 1321, not yet settled but included as a liability in 1321.

3. Cash and Outstandings.

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3. Cash and Outstandings.

The sum of Rls. 122,287,408.95 is represented by cash in hand & in the bank, in rials and in exchange, plus ISR credits as shewn in the Balance Sheet.

4. Advances.

The sum of Rls. 141,183,706.75 is an amount paid on account of goods from abroad, the greater portion of which remains undelivered owing to the outbreak of War. Settlement is dependent on the conclusion of the War.

5. Temporary Accounts.

The figure of Rls. 20,679,079.20 represents sundry debtor accounts which will be settled in 1322.

6. The Allies Accounts.

- a) The sums of Rls. 11,317,839.60 and Rls. 25,245,785.90 are due from the Allies in respect of Guaranteed profit for 1320, which in 1322 must be settled against the amounts of Rls. 4,333,204 and Rls. 83,023,162.20 shewn as liabilities in the Balance Sheet. These sums are advances by the Allies for purchase of stores and Cash Loans.
- b) The sum of Rls. 210,822,883.50 is the balance of Allied Passenger & Freight Traffic. This includes Rls. 86,180,029.05 on account of Rebate and Transovtrans credit which has been shewn also as a liability.

7. Liabilities.

1) ISR Capital

The balance Sheet shows the ISR Gross Capital at the end of 1321 as Rls. 4,298,241,692.10 of which Rls. 4,071,634,328.25 is the value of buildings, installations & and Rls. 226,607,363.85 represents Stores Advance Accounts, which are included in the Assets.

2) Depreciation Fund.

The sum of Rls. 115,037,241 is the figure approved by ISR Board of Control, as mentioned in the chapter on Exploitation Expenditure.

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3) Creditors.

The figure of Rls. 22,568,928.30 is the ISR Debt to General Treasury and other Government Administrations which will be settled in 1322.

4) Amounts in Deposit.

The sum of Rls. 21,351,657.90 represents credits for Pensions, Income Tax and Income Security Reserve etc., as under:

1. Official Pensions	103,661.65
2. Ordinary Pensions	9,316,886.45
3. ISR Club	245,566.70
4. Aviation Club	166,728.30
5. Guarantee Deposited by the Cashiers	210,185.00
6. Income Security Reserve	4,220,267.65
7. Creditors Deposits	2,335,622.85
8. Income Tax	4,740,633.65
9. Electricity Tax	12,105.65

Part of these figures should be cleared in 1322.

5) Temporary Accounts.

The items in this account are Rls. 186,433.25 as Station Deposit and Rls. 213,070.25 as Doubtful Outstandings, The first item should be settled in 1322 but the second is dependent upon settlement of the outstandings in doubt which are shown in the Assets Column.

6) Accounts of the Allies.

The amount of Rls. 173,536,385.40 stands to the credit of the Allies. As shown in the Assets column this is covered by a sum which, after their confirmation will be passed to their debit account.

7) Undertakings.

The sum of Rls. 102,596,627.10 is made up of Rls. 85,643,530.70 for Stores Undertakings (see Assets Column) and Rls. 16,953,096.40 for Exploitation Expenditure,

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which sum has been carried to Profit and Loss A/c.

8) Profit & Loss

The sum of Rls. 83,201,200.40 is the profit as shewn by the Profit and Loss Statements.

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CHAPTER IV

FINANCIAL SITUATION AND COMPARISON WITH SANCTIONED BUDGETS.

REVENUE

Summary Statement No. 1 shows that revenue from I.S.R. and branches, not allowing for discount, amounts to Rs. 552,163,928.20 which is Rs. 187,836,071.80 less than the Estimated budget of Rs. 750,000,000.

EXPENDITURE

Total expenditure (Exploitation and Construction) amounts to Rs. 476,233,173.80 showing an economy of Rs. 273,766,876.10 on the sanctioned budget.

CONCLUSION

At the stores in hand are passed in the Accounts, the financial situation of the I.S.R. at the end of 1321 is as follows:

A.

LIABILITIES

Balance of cash stores and outstandings in hand at end of 1321.

Revenue for year 1321

Allied Dept. for Guarantee for 1321

passed to accounts for 1321,

Price of 24 sets of locos and 2 Royal

bagons passed in Construction Account before

arrived and now reversed to Advance Account.

Rs.	248,998,546.25
	502,102,928.20
	25,245,735.90
	50,015,904.00
	<u>884,424,164.35</u>

ASSETS

Portion of Rs. 910,568 cost of sleepers which was included in Accounts for 1320, 64,500

Unexpended auxiliary expenditure credit returned to Treasury 6,135,192.10

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Extra revenue of pensions and Insurance  
which is added to Rev. A/C for 1320 638,642.55

Discount on Allied Traffic 1320 7,484,404.60  
" " 1321 77,160,282.00

91,558,021.25  
792,866,143.10

EXPENDITURE

Exploitation Expenditure for 1321  
Construction " 1321  
Depreciation  
Exploitation undertakings &  
debts to end of 1321

308,720,622.40  
42,346,619.05  
115,037,241.00  
16,953,096.40  
483,057,578.85  
309,808,564.25  
792,866,143.10

Balance in hand at Beginning of 1322

As shown above balance at beginning of 1322 is  
Rls. 309,808,564.25 which is made up as follows:

Balance of Stores in Stock  
" Credits  
Advances paid for foreign materials  
Temporary A/C.  
Debts of Allies

215,762,213.55  
122,287,408.95  
141,183,706.75  
20,679,019.20  
247,386,514.00  
745,290,922.45

Less Rls. 435,490,358.20 included in above which  
represents I.S.R. Debts, as follows:

Depreciation Fund  
Creditors

115,037,241.00  
22,563,928.30

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Amounts Deposited  
Temporary Accounts  
Allied Credits  
Undertakings of Stores and Exploitation

21,351,658.90  
399,508.50  
173,538,395.40  
102,595,627.10  

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435,490,358.20  

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Attention is drawn to the fact as the position in regard to I.S.R. Contracts with Axis and Axis occupied countries was obscure and as some instalments had not been paid these contracts were omitted from the Accounts in 1320.

These have not previously been accounted for the books.

As in 1321, a proper set of accounts and Balance sheet has been prepared the above mentioned commitments have been included as follows:

- a) Commitments for Exploitation amounting to Rls. 10,957,096.40 is passed to debit of undertakings and credit of profit and loss A/c.
- b) Commitments for Stores, amounting Rls. 35,643,530.70 is passed to credit of undertaking and to debit of unsettled Stores Accounts.  
(The sum of Rls. 15,021,720.50 the construction undertaking up to the end of 1321, is not included in the books.)

I.S.R. ACCOUNTS WITH GENERAL TREASURY-COMMITMENTS OF NET REVENUE.

As shown in Financial Report for 1319 I.S.R. debt for net Revenue payable to General Treasury was Rls. 44,567,125.45. In 1320, taking commitments into consideration there was no surplus. At the end of 1321 the position is as follows:

As shown on page 1 balance at end of 1321 amounts to: Rls. 309,808,564.25  
Cost of Stores purchased during 1321 213,762,213.55  
Advance for goods from abroad 141,163,706.75

This shows a deficiency of Rls. 45,137,356.05 taking into consideration also constructional undertakings of Rls. 15,021,720.50 there is at the end of 1321 a gross shortage of Rls. 60,159,076.55

Consequently on passing of the advance Bills to the final accounts we will profit from the Budget for the following year.

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An explanation is also necessary in regard to the cost of 14 Michel Saab Locomotives purchased in 1320.

At the beginning of 1320 I.S.R. purchased from the firm of Michel Saab 24 Locomotives at a cost of Rs. 679,400 (about 12 million Rials) as there was no credit in the 1320 Budget for this purchase, the Board of Ministers decreed that the surplus revenue 1319 should be used and that this 12 million Rials should be paid. Later, due to the raising of the "Dollar Rate" and other expenses in connection with these locomotives, the price increased to Rs. 24,646,555.75.. Of this I.S.R. paid only Rs. 9,592,315 from this 12 millions, and Rs. 304,346.90 for Bank Expenses. These were included in I.S.R. accounts.

According to Ministry of Finance a portion of the remaining Rs. 14,749,393.85 has been paid from the credit of Commercial Exchanges. This figure is not included in I.S.R. a/c.

In addition to above the Ministry of Finance is asking for \$ 13,750, which must be paid to Iran Insurance Company Ltd., for war Insurance of these locomotives. Credit for this will be considered in the Budget for 1323.

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CHAPTER V

MEDICAL FUND

As this is a special fund set up under a special decree, revenue and expenditure is dealt with separately in this chapter.

REVENUE

Surplus Revenue at the beginning of 1321 plus 2% of Provident Fund (?) for 1321, plus amounts paid for treatment amounts to Afs. 4,434,143.05

EXPENDITURE

Expenditure in 1321 plus commitments for 1320 paid in 1321 amounts to Afs. 263,380.40

This shows a balance of Afs. 4,220,257.65 from which Afs. 817,315.65 is due to be paid for purchase of medicine and payment of insurances.

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## CHAPTER VI

### SUNDAY EARNINGS.

This report has been delayed because a considerable number of vouchers & c required checking and revision and only a limited staff was available. The view is held that such revisions should be made currently in future to facilitate earlier production of the Financial Report.

In conclusion we note below the Decrees which have been issued during 1321; affecting Revenue and Expenditure.

- 1) In Ordibehesht 1321 a draft agreement was prepared between Allied Transportation Directorate and the Ministry of Roads, regarding Allied cooperation with Ministry of Roads Administrations, which was agreed on both sides. However the turn and satisfaction of this agreement is dependent on London & Moscow and this has not yet been achieved. In correspondence the terms of the various articles of this draft agreement are always referred to. A number of the articles are not however being put into practice by the Allies but as it has not been replaced by any other, this agreement is considered as the basis for present practical purposes.
- 2) Decree No. 4004 dated 30.2.22 allowe purchase by ISR by Limited tender, without press advertisement. This was done owing to abnormal war-conditions.
- 3) Decree No. 1690 dated 10.6.21 established a new department called the "Food & Provisions Dept. This department which was established with ISR funds, exists for the supply of food to ISR employees on payment.
- 4) By decree No. 16374 dated 27.7.21 passenger fares were doubled.
- 5) By decree No. 225740 dated 1.9.21 it was ruled that that the increase in passenger fares would not apply to Iranian & Allied Military Personnel, i.e. the fare for Allied Personnel, allowing the discount in accordance with the terms of the Draft Agreement, is one fourth of the ordinary public tariff rate.
- 6) By decree No. 23676 dated 15.10.21 the charge for demurrage of wagons was doubled. (The Allies are not paying demurrage).

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7) By Decree No. 32004 of 13.11.21 the Commercial Department of ISR was established, for the examination and settlement of claims for damage ~~to~~ to goods carried on the Railway.

8) By Decree No. 34464 the freight rate for Allied traffic was fixed at an average figure of Als. 0.30 per ton kilometer. This operates from 1st Farvardin 1322.

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MARKS OF DIVISION CONSTRUCTION ACCOUNT.

1. Represents figures which on Account journals are taken in 1319 in Inventory lists on 1313 (only for Azerbaydgan division).
1. Represents figures which on Account journals are taken to Arak D. Account and in Inventory lists to South division account.
2. Represents figures which on Account journals are taken in 1320 and in Inventory lists on 1311 (only for South division).
3. Represents figures which on Account journals are taken to Tehran division and in Inventory lists to Arak division account.
4. Represents figures which on Account journals are taken in 1319 and in Inventory lists on 1313 (only for Arak division).
5. Represents figures which in Account are taken to South division and in Inventory lists to Arak division.
6. Represents figures which on Account journals are taken in 1320 and in Inventory lists on 1319 (only for Arak division).
7. Represents figures which on Account journals are taken in 1321 and in Inventory lists on 1320 (only for Arak division).
8. Represents figures which on Account journals are taken to Arak division and in Inventory lists to Tehran division.
9. Represents figures which on Account journals are taken to North division and in Inventory lists to Tehran division.
10. Represents figures which on Accounts journals are taken in 1317 and in Inventory lists to 1316 (only for North division).
11. Represents figures which on Account journals are taken in 1316 and in Inventory lists on 1317 (only for North division).
12. Represents the corrections made in Account journals totals.

MARKS OF ISR CONSTRUCTION ACCOUNT:

- 1 to 6.--Represent figures which on Account journals and Account Ledger are taken in one year and in Inventory lists on other one.
- 7.--Represents the Corrections made in Account journals totals.

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AZER, AYEDJAN

YEAR	1316	1317	1318	TOTAL
1316	254,104/64	-	-	254,104/65
1317	-	236,031/20	-	236,031/60
1318	-	-	7,284/30 159,188/85 166,473/15	- - 249,310/60
1319	-	8,344/20	62,859/90	453,559/70
1320	-	-	-	187,153/20
1321	-	-	-	-
1322	-	-	-	-
1323	-	-	-	-
Total	259,409/55	321,907/95	(1) 7,284/30 222,048/75 229,333/05	1,380,159/35
Total of Account Journal	259,409/55	321,907/95	222,048/75	1,380,159/35

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AZERBAIJAN

YEAR	1319	1320	1321	TOTAL
1319	382,355/60	-	-	453,559/70
1320	92,875/15	94,278/05	-	187,153/20
1321	-	-	-	-
1322	-	-	-	-
1323	-	-	-	-
Total	475,230/74	94,278/05	-	1,380,159/35
Total of Account Journal	475,230/75 (1) 7,284/30 482,515/05	- - 94,278/05	- - -	- - 1,380,159/35

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Year	I316	I317	I318	I319	TOTAL.
I316					
I317					
I318			(3) 10.188/40 105.290/85 115.479/25	(3) 10.188/40 105.290/85 115.479/25	
I319			(3) 25.497/45 284.630/95 310.128/40	(5) 28.058/30 3.022/90 319.951/85 351.033/05	(5) 28.058/30 28.520/35 604.582/80 661.161/45
I320			(4) 93.556/10	(6) 56.445/75 1.350.560/95 1.407.006/70	
I321				970.693/55	
I322			1.116/95	127.189/70	
I323				11.993/55	
TOTAL.			(3) 35.585/85 (4) 93.556/10 391.038/75 520.280/70	(5) 28.058/30 (3) 3.022/90 (6) 56.445/75 2.780.389/60 2.867.916/55	
TOTAL of Account Journal.		(1) 391.038/75 119/30 391.158/05	(8) 2.780.389/60 62.32/--- (4) 93.556/10 2.873.971/70		

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ARAK

YEAR	1320	1321	TOTAL
1320	(7) 1,131/45 (3) 1,711/90 1,249,016/45 1,251,859/80		(3) 1,711/90 2,750,710/700 2,752,422/600
1321	(7) 5,267/— 1,722,124/95 1,727,391/95	751,197/30	3,449,282/80
1322	10,500/80	42,868/80	181,676/25
1323			11,993/55
Total	(3) 1,711/90 (7) 6,398/45 2,981,642/20 2,989,752/55	794,066/10	(5) 28,058/30 (3) 40,420/65 7,103,536/95 7,172,015/90
Total of Account Journal	(6) 2,981,642/20 56,445/75	794,066/10 (7) 6,398/45	7,103,536/95 (1) 119/30 (8) 32/— 7,103,688/25

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SOUTH DIVISION.

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Year	I316	I317	I318	TOTAL.
I316	2,701.095/90			2,701.095/90
I317	84.503/10	340.076/15		424.579/25
I318	41.202/90	209.593/60	345.631/75	596.428/25
I319		67.018/90	526.408/30	
I320	29.081/75	91.278/95	479.675/35	
I321		(I)	I19/30 I71.273/90 I71.393/20	
I322			21.445/15	
I323			(I)	
TOTAL.	2,855.383/65	707.967/60	I19/30 I,544.434/45 I,544.553/75	
Total of Account Journal.	2,855.883/65	707.967/70	I2)	

SOUTH DIVISION.

Year	I319	I320	I321	TOTAL.
I319	(2) 20.412/80 6.001.811/50 6.022.224/30			6.615.651/50
I320	7.048.976/60	2.848.617/75		10.497.630/40
I321	1.318.077/35	2.958.888/55	4.128.350/65	119/30 8.576.590/45 8.576.709/75
I322		1.144.175/60	1.147.620/10	2.313.240/85
I323			137.932/90	137.932/90
Total.	(2) 20.412/80 14.368.865/45 14.389.278/25	6.951.681/90	5.413.903/65	(1) 119/30 31.863.149/50 31.863.268/80
Total of Account Journal.	(5) 20.412/80 14.368.865/45 28.058/30 14.396.923/75	(2) 6.951.681/90 20.412/80 6.972.094/70	5.413.903/65	31.863.149/60 (5) 28.058/30 (12) -/10 31.891.207/80

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TEHRAN

YEAR	1316	1317	1318	TOTAL
1316	(9) 44,990/45 67/50 45,057/95	- - -	- - -	(9) 44,990/45 67/50 45,057/95
1317	(9) 67,262/95 4,000/-- 71,262/95	(9) 166,240/10 94,480/95 260,721/05	- - -	(9) 233,503/05 98,480/95 331,984/-
1318	- - -	(9) 33,997/15 139,792/45 173,789/60	(9) 759,815/15 935,256/70 1,695,071/85	(9) 793,812/80 1,075,049/15 1,868,861/45
1319	- - -	(9) 11,349/45 5,595/50 16,944/95	(9) 3,949/10 284,475/55 288,424/65	(9) 297,173/11 32/- 1,365,409/65
1320	- - -	- - -	(9) 27,931/50 2,700/-- 30,631/50	(9) 248,597/15 2,765,224/80 3,013,822/95
1321	412/35	103,962/25	313,291/25	38,139,040/85
1322	-	-	-	894,454/80
1323	-	54,099/85	-	54,099/85
Total	(9) 112,253/40 4,479/85 116,733/25	(9) 265,686/55 343,831/15 609,517/70	(9) 791,695/75 1,535,723/50 2,327,419/25	(9) 2,381,110/85 32/- 45,712,729/70
Total of Account Journal	- - - 4,479/85	- - - 343,831/15	1,535,723/50 {3} 1,711/90 {3} 3,022/90 1,574,432/25	43,331,586/85 40,420/65 (12) 3,982/- 43,368,025/50

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YEAR	1 3 1 9	1 3 2 0	1 3 2 1	T O T A L
1319	(9) 281,874/45 (8) 32/-- 788,133/-- 1,060,039/45	-- -- -- --	-- -- -- --	(9) 297,173/-- 32/-- 1,068,204/05 1,365,409/05
1320	(9) 103,384/70 849,427/20 952,811/90	(9) 117,281/05 1,913,097/60 2,030,378/65	-- -- --	(9) 248,597/25 2,765,224/80 3,013,822/05
1321	(9) 61,889/65 4,067,168/65 4,129,058/30	(9) 14,523/-- 12,702,883/65 12,717,406/65	(9) 553,571/75 20,321,337/90 20,874,909/65	(9) 629,984/40 37,509,056/05 38,139,040/45
1322	-- -- (9) 992/65	(9) 11,855/60 84,499/40 96,355/--	(9) 66,102/30 731,004/95 797,107/25	(9) 78,950/55 815,504/35 894,454/90
1323	--	--	--	54,099/85
Total	(9) 448,141/45 (8) 32/-- 5,694,728/85 6,142,902/30	(9) 143,659/65 14,700,480/65 -- 14,855,140/30	(9) 619,674/05 21,052,342/85 -- 21,672,016/90	(9) 2,381,110/85 (8) 32/-- 43,331,586/85 45,712,729/70
Total of Account Journal	-- -- -- 5,694,728/85	(3) 14,700,480/65 (12) 1,711/90 18/-- 14,702,210/55	(12) 4,000/-- 21,052,342/85 -- 21,048,342/85	43,331,586/85 40,420/65 (12) 3,982/-- 43,368,025/50

NORTH DIVISION

YEAR	1 3 1 6	1 3 1 7	1 3 1 8	T O T A L
1316	(10) 99/20 1,687,997/65 1,688,09/85	- - -	- - -	- - 1,688,096/85
1317	- - 360,292/00	(11) 52,240/35 2,210,602/70 2,262,843/05	- - -	- - 2,623,135/05
1318	-	161,347/05	2,422,456/35	2,583,803/40
1319	-	300,137/50	277,842/45	1,304,468/25
1320	32/45	32,109/50	20,240/40	1,339,506/15
1321	-	29,535/25	-	4,951,711/75
1322	-	40,247/45	-	594,236/90
1323	-	-	-	-
Total	(10) 99/20 2,048,322/10 2,048,421/30	(11) 52,240/35 2,773,979/45 2,826,219/80	- - 2,720,539/20	- - 15,084,958/35
Total of Account Journal	(9) 2,048,322/10 (11) 112,253/40 (12) 52,240/35 104/05 2,212,919/90	(9) 2,773,979/45 (10) 265,686/55 (12) 99/20 20/- 3,039,785/20	(9) 2,720,539/20 (9) 791,695/75 - - 3,512,234/95	15,084,958/35 (9) 2,381,110/85 (12) 124/05 - 17,466,193/25

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NORTH DIVISION (CONTD)

Page 2

YEAR	1 3 1 9	1 3 2 0	1 3 2 1	T O T A L
1319	726,488/30	-	-	1,304,468/25
1320	471,619/70	815,504/10	-	1,339,506/15
1321	605,462/55	1,334,807/20	2,981,906/75	4,951,711/75
1322	-	2,151/—	551,838/45	594,236/90
1323	-	-	-	-
Total	1,803,570/55	2,152,462/30	3,533,745/20	15,084,958/35
Total of Account Journal	1,803,570/55 (9) 448,141/45 2,251,712/—	2,152,462/30 (9) 143,659/65 2,296,121/95	3,533,745/20 (9) 619,674/05 4,153,419/25	15,084,958/35 (12) 124/05 17,466,193/25

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Reconciliation between amount charged to I.S.R. Construction account on General Ledger and amount as allocated to each construction Project in I.S.R. Inventory Section.

Year as charged on General Ledger.

Year	I316	I317	I318	I319	Total.
(1)	99/20 4688256/I5 4688355/35				
I316					4688355/35
I317	(2) 52240/35 3047431/I0 3099671/45				3615729/50
I318	46507/80	622262/80	7284/30 4737828/05 4745112/35	(3) 3022/90 20412/80 8518705/— 8542140/70	5413882/95
I319		332445/55	1465663/70	(4) 3022/90 20412/80 8518705/— 8542140/70	10400249/35
I320	29114/20	I23338/45	93556/I0 530547/25 624103/35	(5) 56445/75 8848994/95 9904339/80	
I321	412/35	I33497/50	484684/45	7091642/—	
I322		40247/45	22562/I0	I28182/35	
I323		54099/85		I1993/55	

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Reconciliation between amount charged to I.S.R. Construction account on General Ledger and amount as allocated to each construction Project in I.S.R. Inventory Section.

Year as charged on General Ledger.

Year

(I)

1316

1317

1318

1319

TOTAL

5280348/55  
5280447/75

4413372/70  
4465613/05

100840/40  
7241285/55  
7342125/95

3022/90  
76858/55  
25599016/95  
25678898/40

TOTAL of Account Journal.

5280348/55  
(2) 52240/35  
(7) 104/05  
5332692/95

4413372/80  
(1) 99/20  
(7) 20/—  
4413492/—

7241285/55  
3022/90  
—/10  
7244308/35

25599016/95  
(3) 100840/40  
25693857/35

TOTAL of General Ledger.

7244308/95

25699757/90

Difference

between G.L.&A.J. /60

99/45

Grand Total =

101.213.132/20

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Reconciliation between amount charged to I.S.R. Construction account on General Ledger and amount as allocated to each construction Project in I.S.R. Inventory Section.

Year as charged on General Ledger.

Year	I320	I321	Total.
I320	(6) 1311/45 7039506/90 7040818/35		17722184/15
I321	(6) 5267/--- 18733827/35 18738494/35	28736364/35	55185095/
I322	1253182/40	2539434/60	3983608/90
I323		137932/90	204026/30
TOTAL	(6) 6398/45 27025916/65 27032315/10	31413731/85	101213132/10
TOTAL of Account (5) Journal. (7)	27025916/65 76858/55 18/--- 27102793/20	31413731/85 6398/45 4000/--- 31416130/30	101213132/20 3858/05 101209274/15
Total of General Ledger.	27102793/20	31416130/30	

Difference  
between G.L.&A.J. - - -

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# LIST OF REVENUE FROM PASSENGERS & ALLIES LOADS IN 1 3 2 1

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NO.	DETAILS	AMOUNT	TOTAL
1	Revenue from Passengers	10,204,529.55	10,204,529.55
	<u>Revenue from, loads</u>		
1	Iran & British Trading Co. (UKCC)	144,944,070.55	
2	British Army	100,376,992.55	
3	American Mission	6,553,257.00	
4	Polish Legation	3,735,201.55	
5	U.S.A. Forces	121,442.80	
6	Iransovtrans	5,091,513.55	
7	Allies Army	25,164,356.05	363,986,834.15
			<del>374,191,363.70</del>

## REMARKS

The sum of Rials 374,191,363.70 being the Freight on Allies Shipments without Rebate after reducing from this sum Rials 77,160,282.00 which is rebate of Allies shipments leaving the sum of Rials 297,931,081.70 for the Passenger and Freight on Allies shipments.

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LIST OF REVENUE OF ISR IN THE YEAR 1 3 2 1

NO.	DETAILS	ESTIMATED REVENUE	ACTUAL	DIFFERENCE		REMARKS
				MORE	LESS	
1	Revenue					
	a. Revenue from execution of Tariff laws & with Branch Offices	709,000,000.00	536,536,740.65	-	172,403,259.35	-
	b. Revenue of Transportation	41,000,000.00	25,627,187.53		15,372.812.45	
	T o t a l	750,000,000.00	562,163,928.20	-	187,836,071.80	

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DETAILS, OF THE SITUATION OF CREDITS, EXPLOITATION  
ORGANIZATION EXPENSE OF ISR IN 1321

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D E S C R I P T I O N	CREDIT OF UNDERTAK- ING IN 1320	CREDITS	
		SANCTIONED CREDIT OF 1321	TOTAL
<u>EXPLOITATION EXPENSES</u>			
Tehran & divisions & Central Office	414,572.75	24,139,669.00	24,554,241.75
Track & Building in all, districts	1,074,808.95	109,745,430.00	110,820,238.95
Movement & Tariff in all districts	2,243,581.15	55,207,560.00	57,451,141.15
Trains & Shops	10,935,753.05	349,892,175.00	360,827,928.05
Miscellaneous expenses of chapter	2,372,114.60	2,057,000.00	4,429,114.60
Police Department	179,172.05	14,286,775.00	14,465,947.05
Sanitary Department	94,778.50	5,500,590.00	5,595,368.50
Navigations in Rezaieh Lake	72,299.95	3,546,800.00	3,619,099.95
Tramway of Tabriz	4,219.50	346,180.00	350,399.50
Zahidan Railroad	367.00	90,180.00	90,547.00
T o t a l	17,391,667.50	564,822,359.00	582,204,026.50
Credit of Depreciation	-----	115,037,241.00	115,037,241.00
Organization Expenses	143,826,222.35	70,150,400.00	213,976,622.35
Total Expenses Exploitation & Organization in 1321	-----	750,000,000.00	911,217,889.85
Less the Credit of Under taking & Expenses of 1320	161,217,889.85	-----	161,217,889.85
Total Exp. of Exploitation & Organization in the Year 1321	-----	750,000,000.00	750,000,000.00

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DETAILS. OF THE SITUATION OF CREDITS, EXPLOITATION  
ORGANIZATION EXPENSE OF ISR IN I32I

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EXPENDITURE		TOTAL	ECONOMY	REMARKS
EXP. OF I32I	UNDERTAKING I32I			
22,161,278.85	I,196,489.65	23,357,768.50	I,196,472.25	
4,026,759.40	2,817,208.45	76,843,967.85	33,976,271.10	
5,103,776.20	2,814,823.30	47,918,599.50	9,532,541.65	
10,469,549.35	5,018,719.90	155,488,269.25	205,339,658.80	
995,745.95	2,590,107.60	3,585,853.55	843,261.05	
9,276,838.60	2,175,639.55	11,453,478.15	3,013,468.90	
4,127,597.95	256,683.50	4,384,281.45	1,211,087.05	
2,272,866.25	47,619.45	2,320,485.70	1,298,614.25	
274,324.90	35,805.00	310,129.90	40,269.60	
II,884.95	-----	II,884.95	78,662.05	
108,720,622.40	16,953,096.40	325,673,718.80	256,530,307.70	
115,037,241.00	-----	115,037,241.00	-----	
12,346,619.05	130,341,457.65	172,688,076.70	41,288,545.65	
466,104,482.45	147,294,554.05	613,399,036.50	297,818,853.35	
7,389,170.25	129,776,742.35	137,165,912.60	24,051,977.25	
68,715,312.20	17,517,811.70	476,233,123.10	273,366,876.10	

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# ISR'S BALANCE SHEET FOR THE YEAR 1321

## LIABILITIES DEBIT

PARTICULARS	AMOUNT	GENERAL AMOUNT
Capital of ISR		429,824,169.10
Depreciation Fund		115,037,241.00
Creditors		
Credit on acct. Freight	16,481,708.80	
Balance of extra Revenue of 1319	4,689,560.60	
Remaining (balance) of advances	130,315.70	
Constructing works for others	953,517.95	
General Treasury	138,398.30	
Credit for Building of Hospital	175,426.95	
Deposit Amounts		22,568,928.30
		21,351,657.90
Temporary accts. in disposition of stations	186,433.25	
Equivalency of Doubtful Acct.	213,075.25	
		399,508.50
Advances Acct.		
Advances on exploitation expenses	4,333,204.25	
Advances for purchase of Stores	83,023,162.10	
Rebate of Freight for years 1320 & 21 in credit of Transovtrans	86,180,029.05	
		173,536,395.40
Undertakings (Exploitation & Stores)		102,597,627.10
Profit & Loss of the year 1322 as per details of attached statement		83,201,200.40
		4,816,933,250.70

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(CONTD.)

ISR'S BALANCE SHEET FOR THE YEAR 1321

ASSETS  
CREDIT

PARTICULARS

AMOUNT

GENERAL AMOUNT

ISR'S Buildings & Property

Estimated property  
Establishments & Buildings from the year 1316-20  
Establishments & Buildings of 1321

3,310,746,461.15  
218,541,248.05  
42,346,619.05

4,071,634,328.25

Stores

Purchase Dept. Stock  
" "  
" "  
" "  
Unsettled stock (on acct. of undertaking)

48,224,770.20  
37,619,147.40  
42,274,765.25  
85,643,530.70

213,762,212.55

Cash Outstandings

Cash in safe & in the Bank  
Revolving Funds  
Treasury in exchange  
U.S.R. in exchange  
Temporary Debtors  
Treasury Debt Debtors  
Treasury Debit notes  
Debtors for Freight on Load (Al. Loads)  
on accts.

65,323,919.40  
24,770,998.80  
1,058,148.90  
69,778.95  
196,838.70  
1,015,919.85  
9,592,315.00  
9,792,803.85  
718,337.70  
425,934.25  
1,865,273.25  
7,116,973.75  
340,166.45

122,287,408.95  
141,183,706.75

Bills in suspense  
Miscellaneous work  
Temporary advances  
Doubtful Outstanding  
Advances for foregoing materials  
Temporary Acct. through co missions, purchase  
& Inventory Dept.

9,713,786.45  
10,965,292.75  
11,317,839.60  
210,822,888.50

20,679,079.20

Current Bills in safe & in Divisions  
Allies acct. Allies " on acct. freight on load  
" " a/c guaranty on profit  
1320

25,245,785.90

247,386,514.00

4,816,933,250.70

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BILAN OF ISR FOR THE YEAR 1321

REVENUE ASSETS

Cash & Sundry debtors in the Year 1321 beginning  
Revenue of 1321 (without rebate)  
Profit guaranteed by the Allies for the Year 1320  
Cost of 24 sets of Locos & 5 sets Royal Wagons  
according the details in the report page 23

EXPENSES

246,998,546.25  
562,163,928.20  
25,245,785.90  
50,015,904.00

Rls.

884,424,164.35

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EXPENSES

LIABILITIES

Exploitation Expenses in the Year 1321  
Constructional  
Undertaking & Debts of Exploitation till the end  
of the year 1321  
Depreciation  
Rebate on freight of the Allies transport in the  
year 1320 & 21 & Reversal Items from Cash of past  
year for details, see the report page 23  
Balance in hand at the end of the Year 1321 as per  
detail of the report on the page 24 & 25.

308,720,622.40  
42,346,619.05  
16,953,096.40  
115,037,241.00

91,558,021.25

309,808,564.25

Rls.

884,424,164.35

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ISR'S PROFIT & LOSS ACCOUNT FOR THE YEAR I32I

Statement No.6

Translation.

CREDITOR.

PARTICULARS	AMOUNT	GENERAL AMOUNT.
<u>REVENUE.</u>		
Revenue of Transport	558,339,720.40	
Revenue of Tabriz Tramway	91,820.00	
Revenue of Navigation of Rezaie	931,807.60	
Revenue of Zahedan	1,838.00	
Sundry Revenues	2,798,742.20	562,163,928.20
Profit of I320 transferred		83,822,950.05
		<u>645,986,878.25</u>

CREDITOR

PARTICULARS	AMOUNT	GENERAL AMOUNT
Expences on ex loitation in I32I	308,720,622.40	325,673,718.80
Undertaking of I32I & Debt of passed years	16,953,097.40	77,160,282.00
Rebate of Freight of Allies load on I32I		2,567,817.00
Damages of Transportation Vehicles		115,037,241.00
Depreciation on Building & Inventory		42,346,619.05
Transfer of Exp. on Building I32I to acct.		83,201,200.40
of Capital		<u><del>645,986,878.25</del></u>
Net profit of I32I		

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